THE

MADRAS REVENUE REGISTER.

No. 6.] MADRAS:—WEDNESDAY, JUNE 15, 1870. [Vol. IV.

IS TODDY A "LIQUOR?"—I.

Toddy is an article of such general consumption, and is so important an item of the abkarry revenue, that we need offer no apology for the following remarks regarding it.

Our readers are all probably aware that toddy is drawn, in a natural state, from cocoanut and palmyra trees; that it is used as an article of consumption in a sweet state, but to an inconsiderable degree; and that, after being drawn, fermentation very rapidly takes place without any artificial means, and it is then largely drunk by the lower Hindoo classes. In this latter form the drink is highly intoxicating, and is included among the liquors, the monopoly of the sale of which is in each district yearly rented out to the so-called abkarry contractor. This person is empowered by law to retail in licensed shops intoxicating liquors of country manufacture; and the illicit manufacture and sale of any "liquors" according to the Act is rendered a highly penal offence, and one in which the police are bound to act upon a complaint, and to produce the guilty parties before a magistrate. Indeed, so strongly are the Government interests protected, that it is a penal offence to be found conveying more than one imperial quart without a pass. The more narrowly the abkarry contractor's agents are able to watch illicit vendors and manufacturers, and the oftener they are able to obtain against them a conviction for such offences, the more will the whole of the sale of liquor pass through the lawful agents, and the more will fraud be repressed. Having this in view, it was mooted some two years ago that sweet toddy, that is, the toddy just drawn, in which fermentation has not yet taken place, should be included under the definition of "liquor." The opinions and reports of the different Collectors were called for; and it was ascertained that a considerable amount of sweet toddy was sold, to a greater or less extent, in certain districts, and that, owing to the irregular manner in which fermentation sets in, depending upon the cleanness of the pots in which the liquor was drawn, the heat of the sun, &c., it was often impossible to ascertain distinctly whether what was sold as sweet toddy was not, in fact, fermented toddy. It was, however, certain that the abkarry laws were frequently evaded, and thus the value to the contractor of the monopoly was decreased, and eventually a smaller price for the purchase of it was paid to Government. One Collector adopted the somewhat rash course of fixing the time of the day at which sweet toddy became fermented, and published a notice in the *Gazette*, in which he stated that after a certain hour

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in the afternoon all toddy drawn on the same day would be considered fermented, and the sellers of it without a license would be treated according to law. The Board of Revenue, however, quashed this order, and laid down that it was the duty of the police and the magistrate to ascertain in each case whether fermentation *had actually taken place or not.* The Board declined to recommend to the Government any alteration of the law, as they considered that the small amount of sweet toddy generally sold did not warrant the inconvenience which such a change would cause. We, therefore, see very clearly that the Board of Revenue consider that it is only after fermentation has taken place, that toddy can be treated as a "liquor;" but, when such fermentation has taken place, toddy comes under the definition of "liquor." This opinion is now generally acted upon throughout the Presidency; and, in trials before them for breaches of the abkarry law, sub-magistrates act in accordance with it.

The abkarry contractor employs a large number of agents, whose business it is to detect illicit sellers and manufacturers of arrack, toddy, &c.; to bring down the police upon the offenders; and to procure the conviction of the guilty parties before a magistrate. The abkarry contractor has a considerable amount of money at stake; he has paid probably at the rate of two-and-a-half lakhs per annum for the monopoly of three years; and his interest is, therefore, that as little "liquor" as possible, of any kind whatsoever, is sold by any person except his licensed sub-renters. In order to procure the detection and conviction of frauds, he is prepared to spend money; and it is an undoubted fact that he not unfrequently pays the police, in order that they may the better perform their duties. He, however, often goes further; and innocent vendors and transporters of sweet toddy, who have incurred his enmity, perhaps through a suspicion that they have conducted illicit sales, are sometimes arrested, the liquor they carry is sworn to be fermented, and they are then sentenced to a heavy punishment. Extreme cases of this nature have frequently been brought to our notice. We will state an example: the abkarry agent and the police charge A with being in possession of more than an imperial quart without a license. On inquiry it appears that the liquor, in possession of which A is charged with having been, was in a pot at the foot of a tree, in which tree A was at the very time drawing fresh toddy. The toddy at the foot of the tree was what he had drawn from other trees. The police swore that they tasted the liquor, and found it to be fermented. A declared that it had only just been drawn, and that it was sweet. In this particular case A was released, the magistrate being a European one. Here we see the following strange anomaly. A man is engaged in a perfectly lawful pursuit, namely, drawing toddy, presumedly for consumption; whilst in an unfermented state, however, natural causes intervene; the heat is somewhat greater to-day than it was yesterday; and, without any action on his part, his act yesterday innocent becomes one which; according to the spirit of the Board of Revenue's rulings, is to-day a punishable one. He has no pass, the liquid he is carrying is sworn to have been in a state of fermentation, and perhaps it was, and the man if tried before a native sub-magistrate would have been in all probability punished. We have heard of numerous instances in which the interpretation attached to the law by the Revenue Board has been so strictly carried out, that persons have been punished for conveying "liquor" without a license, who were merely carrying the toddy they had just drawn from the

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trees to the licensed stills, because whilst *in transitu* the sun had caused fermentation.

If, however, we look closely into the definition of the term "liquor," we shall find that the interpretation attached to it by the Revenue Board is incorrect, and the sentences passed by the sub-magistrates in accordance with that interpretation consequently illegal. In Act III of 1864, (Abkarry Act,) we find liquor to be any liquid in the "manufacture of which fermentation or distillation takes place." The essential points to be proved, therefore, in order to obtain a conviction, are—first, that the liquid has been "manufactured" from its natural into an artificial state; and secondly, that during that manufacture fermentation or distillation has taken place. The fact of manufacture in which there is no distillation, or fermentation, is as insufficient to warrant conviction as the fact of fermentation without manufacture. Distillation, of course, could never occur without some process of manufacture; but fermentation, we have seen in the case of toddy, invariably does, if the liquid has only been sufficiently long exposed to the air. It is, however, evidently not the intention of the law that an innocent and lawful act should, from natural causes, and without any guilty action of the party, suddenly become an offence. Some process of *manufacture* must have taken place before a legal conviction can be obtained. As the law stands at present there is *no illegality in selling toddy,* in whatever stage of fermentation it may be, *as long as no artificial process* has been made use of to produce fermentation.

We are fully alive to the serious consequences which will result to the Government interests, if this proper interpretation of the law is universally adopted. Toddy fermented is more generally drunk than distilled arrack; and if to sell toddy naturally fermented is an unpunishable offence, the value of the Government abkarry farms will be immensely deteriorated. There is, however, no need that this should occur; what is indispensably necessary is, that the *law* should be altered so as to include toddy in both its sweet and fermented state. If sweet toddy is not included in the definition, there will always be a loophole for oppression and injustice. If the monopoly of the sale of both is sold to the contractor, the interests of the people will be far better consulted than they are in the present vague and uncertain state. Toddy when fermented is intoxicating, and, as such, should undoubtedly be taxed; when sweet, it is drunk only to a slight extent, and those who wish to purchase will still be able to do so from the abkarry agents, as well as they do at present from unlicensed sellers. There should be allowed no chance of the injustice taking place which now so frequently occurs, sometimes in accordance with the meaning which the subordinate magistrates have been instructed to attach to the law, but often, we fear, simply as a means of oppression made use of by a wealthy contractor, by the agency of a, sometimes, corrupt police. We most earnestly request the consideration by the Government of the point we have raised, of the correctness of which we feel no doubt; and we would invite from our readers and correspondents a discussion of this question, of such importance to the Government and to the country at large.

THE SEVEN PAGODAS.

We mentioned in our last that we had received from the Revenue Secretary to Government a very handsome edition of papers relating to the Seven Pagodas on this coast, and that we would take an early opportunity of communicating to our readers the impressions left on our mind by

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a perusal of these valuable papers. We now proceed to fulfil our intention in part, as we find that we cannot complete our notice of the volume in one impression. We feel sure that, however imperfect our notice of the subject may be, it will nevertheless prove of some interest to our readers, many of whom may perhaps for the first time learn, especially the good folks who live on within the Municipal limits of Madras, scarcely conscious, and certainly not caring to see for themselves, that on a spot not more than thirty-five miles south of Madras, and easily accessible by means of the Adyar and Sadras Canal, are to be met with specimens of human skill and persevering labour, which in their details are even thought to be superior to the famous carvings of Elephanta and Ellora. We observe that the book we propose to notice consists of several descriptive and historical papers contributed from time to time by different writers, among whom the names of the Rev. G. W. Mahon, Lieutenant Braddock, the Rev. W. Taylor, and Sir Walter Elliot, will be familiar to Madras readers. These papers, hitherto buried in the archives of the Royal Asiatic Society, and having but once seen the light of day in the ephemeral pages of the *Madras Journal of Literature and Science,* have now been happily rescued from oblivion, carefully collated, and thrown together into a durable form, illustrated by well-executed lithograph drawings of the quaint carvings and inscriptions with which those remarkable relics of human ingenuity, known as the Seven Pagodas, so richly abound. All who feel an interest in these ancient sculptures and inscriptions, who wonder and argue about them as archæologists, and who regard them as specimens of an ancient but now forgotten art, must alike appreciate the careful and intelligent labours of Captain M. W. Carr of the Madras Staff Corps, who, in bringing these records into their present form, has enhanced their value by his clear and succinct notes on points left unexplained by the writers. Mr. Caleb Foster, of the Foster Press, has in his turn materially helped the editor to preserve these papers for enquiring minds by enduing them in the attractive garb of accuracy of letter-press and beauty of type; while our brahmin friends assure us that the clever reproduction of the original Deva-nagiri writings and inscriptions, which are an additional illustration of the descriptive papers, are highly creditable to the Press of the Society for the Promotion of Christian Knowledge.

First among the papers is one taken from the Asiatic Researches, Vol I, 1788, contributed by the pen of William Chambers Esq., and entitled, "*Some account of the Sculptures and Ruins at Mâvalipuram, a place a few miles north of Sadras, and known to seamen by the name of the Seven Pagodas.*" Mr. Chambers tells us at the outset that he wrote, from recollection only, after the lapse of many years; and that he wrote more in the hope of bringing the subject before the attention of the public, than with the view of producing an elaborate memorial. The subject seems, however, to have taken a great hold on Mr. Chambers' mind, for after he had once seen the place in 1772 and re-visited it in 1776, so vivid were the impressions received by him, that he wrote many years after with all the freshness and vigour of one whose interest in his subject was recent and enthusiastic. As to the name by which the place was most commonly known, "The Seven Pagodas," Mr. Chambers appears to have inclined to the belief that such might have been their number at one time, but that some had been subsequently swallowed up by the restless waves. He points out that the Tamil name "Mavalipuram," would bear no such interpretation. He considered that *Mavalipuram* was only another form of *Mahabali*

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puram, i. e., the City of the Great Báli, a demi-god of Southern India. The principal hill or rock here is the one likely to be first noticed by observers from the sea; it is near the shore, and rises abruptly from the plain. The northern face of this rock is covered with bas reliefs and sculptures, though some of the subjects reflect but small credit on the taste of the artist who designed them. The next object which attracted Mr. Chambers' attention is a temple on the shore, east of this hill. The pagoda as described by him is a monolith about 16 or 18 feet high, with an arched top, of a style of architecture differing from any at present employed in that locality. Mr. Chambers points out the corroding effect of the sea-air, and says that where the sculptures have been exposed to its influence they are much blackened and defaced, whereas where they are well-sheltered they appear as fresh as though they were recently cut. This erosion is particularly noticeable in a sort of cave hewn out of the rock, which Mr. Chambers supposes was designed for the purposes of a choultry. The sculptures, though much defaced, are considered to be intended to represent Krishna tending the herds of Nanda, his putative and foster-father. Mr. Chambers found more temples on the rock itself, and on the northern slope also, a sort of stone couch carved out of the living stone, with a lion at one end in place of an easier pillow; this goes by the name of the bed of Dharmaraja. Mr. Chambers next proceeds to notice the Rathas, or car-like temples—he only mentions two—which he found to be very different in their style of architecture from that at present in vogue, which bears some resemblance to the Egyptian, with its pyramidal form and archless doors. The older style, on the other hand, has a greater resemblance to the Gothic school, the arches being formed by the segments of circles uniting at the top. The character in which an inscription on one of the pagodas was written was in Mr. Chambers' time utterly unknown. This led the writer into an attempt to discover some resemblance between it and the Páli, the sacred language of the Siamese; and he was strengthened in his theory by the writings of M. de la Loubère, and the opinion prevailing among the missionaries of Siam, that the Páli was not an entirely dead language, but was still employed to some extent by the people of Ceylon and the adjacent parts of India. Mr. Chambers then enters into a disquisition on the Páli, and traces the resemblance between it and the Sanscrit. Dr. Babington, however, who wrote in 1828, sets this question at rest, as he and various learned Brahmins succeeded in deciphering the inscriptions, which he pronounced ("with the exception of a scrap of modern Telugu") to be in Sanscrit, although the characters vary considerably from each other, and from those used at the present day. All this was, of course, unknown to Mr. Chambers, who gives a long and ingenious account of the similarity between the religion and languages of Ceylon and Siam. Another fact which struck the mind of the writer was that the designs of the various temples had never been completed. The outsides were indeed perfect and richly adorned; but the interior had not even been excavated, and was consequently inaccessible and useless for all purposes either of worship or shelter. He specially mentions the case of the western side of the most northerly temple, which was excavated for the depth of some four or five feet, the work then appearing to have been arrested as though by some convulsion of nature, a deep rent of about four inches wide running right through the rock to its very foundations. The marks of tools were visible on both sides of the fissure, from which Mr. Chambers inferred that the rent took place while

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the works were in progress. The agent which produced the rent, it seemed to him, might be an irruption of the sea joined to, or caused by, an earthquake. A pretty little poetical legend follows, telling the fate of the magnificent city of Báli now buried in the ocean; while all that remains to be seen are the gilded tops of her pagodas, which gleam in the beams of sunrise above the waves. Such was the tale told by the then oldest inhabitants to Mr. Chambers; and they ingeniously accounted for the fact that these gilded tops were no longer to be seen from the action of the sea air, which had now dimmed and covered them with verdigris ! ! We fear, however, that subsequent explorers have thrown a wet sheet over this pretty little fancy, and indeed that we must abandon the idea of there lying hidden under the surges the domes and walls and spires of an ancient and beautiful city. We cannot close our notice of Mr. Chambers' labours without remarking that to him appears to belong the honour due to the pioneer, who, although followed by more accurate observers, is yet the man to whose industry and enterprize all who follow owe the road that enabled them to reach their object.

The next paper is headed in nearly similar terms, "*Some account of the Sculptures at Mahabalipuram, usually called the Seven Pagodas.*" This account comes from the pen of J. Goldingham, Esq., and was published in Vol. V. "Asiatic Researches" in 1798. Mr. Goldingham's style is clear and concise; he never wanders from his subject, but describes in simple language the temples and carvings, and furnishes some fac-similes of the inscriptions. Possibly the most interesting part of the paper is the description of one of the temples dedicated to Siva, in whose sculptures appear Siva, Brahma, Vishnu, Parvati (Vishnu's consort), and Siva's wife in her character of Durga, the protectress of virtue. Durga is here represented mounted on a lion, and in the act of rescuing a victim from a terrible monster with a buffalo's head and a human body, called in the text *Yamarája*, the correct word being, as we are told by the editor in a footnote, *Mahishasura*. Close to the sea, and defended from it by some large stones, is a stone pagoda dedicated to Siva; it contains a lingam, and stretched on the floor is a colossal figure of Vishnu. The Brahmins of the place told Mr. Goldingham that it was intended to represent a Raja who had been chained to the ground by Vishnu and left in that unenviable position. Mr. Goldingham repeats the story of the submerged pagodas much to the same effect as Mr. Chambers, and expresses his fears lest that in the course of time the whole of the temples and sculptures may be overflowed by the sea. Mr. Goldingham was inclined to attribute the sculptures and carvings to a body of artificers who fled their own country in the north, and during their stay at Mahabalipuram executed these various works, which they left unfinished, when, on being reconciled with their own sovereign, they returned to the north. This was, he thought, the more probable, as there is a striking difference between their style of architecture and that of other pagodas in Southern India, the figures and pillars resembling those of Elephanta and Ellora, and thus indicating a northern origin.

The third of the series is a paper of far greater pretensions than the two we have just noticed. It was written by Benjamin Guy Babington, M.D., F.R.S., and Secretary to the Royal Asiatic Society, and first appeared in the Transactions of the Royal Asiatic Society, Vol. II, 1830. It is adorned by beautifully executed and deeply interesting sketches, from the pencils of Mr. Arthur Hudleston and Dr. Babington himself. Dr. Babington alludes to the early labours of Mr. Chambers, and then refers

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to the more trustworthy and reliable account of Mr. Goldingham. It is deeply interesting to this Presidency to learn that the late lamented Bishop Heber saw these famous temples, and pronounced "the general merit of the work superior to that of Elephanta." The legend of the submerged city in which earlier authors indulged is rejected by Dr. Babington, who for several reasons sets it aside as untenable—first, there was not the usual rubbish, such as ruined walls, mounds, broken pottery, &c.; second, the failure of the attempts of Messrs. Ellis and Mackenzie to discover by careful soundings any remains of submerged buildings near the coast; third, the total absence of any recorded advance of the sea on this coast since the introduction of the present system of Hindu mythology, to which the sculptures and inscriptions refer; fourth, the inscriptions (first understood by Dr. Babington) are altogether silent as to the feats of the great Báli, and give no encouragement to the idea that Mahabalipuram was the ancient appellation of the place. Indeed, the learned doctor's conjecture about the origin of the place seems to be that certain Brahmins, attracted by the picturesque and solitary position of Mahamalaipur, settled there, and employed the stone-masons of the place to make these excavations and engravings to add to the beauty and sanctity of their abodes. In the paper under notice the reader is treated to a spirited and interesting explanation of the large and handsome drawings, twelve in number, executed by these clever co-workers, the writer himself and Mr. Arthur Hudleston. Speaking of the shore-temple, Dr. Babington thought it a mistake to consider the pillar before it a *lingam*; he believed it to be a *stambha*, or post, usually found in front of Hindu temples. Of the five monolithic *Rathas*, but little is said by our author; he refers to a plate of them drawn by Mrs. Graham, and expresses his conviction that they were never intended to represent the cumbrous wooden cars which bear the same name. They appeared to him to be temples in an unfinished state, having never been excavated within, though the exterior is adorned with beautiful sculptures. It is, after all, in his account of the inscriptions that Dr. Babington seems most thoroughly at home; his explanations impress one with the conviction that they are offered by a man who has given his subject deep and careful study. The first-mentioned is an ancient Tamil inscription which Dr. Babington did not copy, as a wall projecting from the rock cuts off a portion of each line. He ascertained, however, that it recorded a grant of land to the Varahaswami Pagoda, the boundaries of the plot being very carefully and fully detailed. Dr. Babington adds an alphabet of ancient Tamil, collated from several ancient Tamil inscriptions, for the use of those who may hereafter wish to decipher ancient Tamil inscriptions. The editor here appends a note pointing out the transition of letters from ancient to modern Tamil; the க of the present day, for example, bearing but little resemblance to the simple cross † which was its earliest form. Captain Carr concludes, from the extreme simplicity of the letters, that the Tamil is very old; and from several points of structural difference, he argues that it is not derived from the Sanscrit, but is of at least equal antiquity. Dr. Babington explains Mahamalaipur as signifying the "city of the great mountain," from the sanctity of the little hill on which it was built. He altogether dissents from the previous idea that Mahamalaipur stands for Mahabalipur, and signifies the "city of the great Báli." This Báli, if indeed he ever existed, appeared to Dr. Babington to be a hero of the west coast, where there is an annual feast in his honour. Another style of ancient writing was found by Dr.

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Babington in a small temple dedicated to Ganesa. The tracing on the rock was faintly cut, and gave the learned doctor much trouble to copy; but he was fortunate enough to find a Jain Brahmin who translated it for him. Two ancient inscriptions were forwarded to the doctor from Madras, "which purported to be from the neighbourhood of Mahamalaipur;" and two others were sent to him by Colonel Havilland. All these four were written in different characters, though the matter in each was the same. Thus there were four different varieties of Sanscrit writing, two of which seemed to Dr. Babington to be ancient forms of the Grantha character so common in Southern India, and the other two were considered to be ancient Deva-nagiri. Another inscription, never before translated, was deciphered by Dr. Babington, who pronounced the language to be Sanscrit. He found a portion of it to be written in the same kind of characters as those used in the inscription on the Ganesa pagoda, and thought it probable that one was the square and the other the rounded form, analogous, as he says, to the two varieties of Páli and Ariyam. We cannot but share in the regret expressed by the learned doctor that these inscriptions, after all, throw so little light on the history of the place where they are found, or the people who carved them: they are generally mere strings of attributes or epithets of the images near to which they are carved. There are, however, no more certain aids to history than inscriptions in metal or stones such as abound everywhere; and we think Dr. Babington was justified in believing that a great step had been taken by showing that they were all in the Sanscrit, in which language, he remarks, "so little change has taken place in the lapse of ages, that, when once we have succeeded in the task of deciphering, all difficulty is at an end, and the record of a remote antiquity is placed intelligibly before us." Dr. Babington's learned and interesting memoir is brought to a close by an expression of his conviction that India contains no ancient inscriptions, which may not, by careful study and the assistance of learned natives be deciphered and interpreted. Appended to his paper are two tables, containing the characters used in the inscriptions on the Ganesa pagoda and on the Rathas.

HIGH COURT—MADRAS.

BITTLESTON AND INNES, J. J.

Service inams—Regulation VI of 1831—*Jurisdiction—*

Where A petitioned the Revenue authorities to restore to him his share of certain service inam lands of which B had dispossessed him, and was referred by them to a civil suit—

HELD *that, if the lands in question were service inam within the operation of Regulation VI of* 1831, *then, under Section* 3, *Clause* 1, *the Civil Courts had no jurisdiction to entertain the suit.*

S. A. 243 *of* 1869.

Rajabattuni Ramiah *v.* Rajabattuni Rajannah.

THIS was an action for the recovery of the moiety of the lands in the villages of Nilunagaram and Kumaragunta, yielding a gross produce of Rupees 82, inclusive of the kattubadi rent; also for past profits amounting to Rupees 218. The plaint set forth that the plaintiff and his elder brother Kasipathi, the paternal grandfather of the first defendant, enjoyed in equal shares the profit derived from the mulguzari inam lands (situated in the villages above mentioned) and performed services as shroff. Kasipathi died in 1856, after which plaintiff and Papiah (son of the deceased and father of first defendant) enjoyed the lands. While plaintiff was absent for a few days in 1869, Papiah usurped all the lands and died almost immediately, when first defendant took possession. Plaintiff presented a petition to the Assistant Collector in November 1861, praying for the recovery of his share of the lands from the first defendant. Some proceedings were held, but in June 1865 an order was passed referring him to a civil suit. From this order he appealed to the Board of Revenue, but with a similar result. The defendant contended that the litigated lands were inams attached to the service of shroff, as would appear from the Guddikattu accounts of Fuslies 1243 and 1245;

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that his grandfather Kasipathi, whose name was entered in the said accounts, and, after him, defendant's father, and then defendant himself, enjoyed these said lands; but that plaintiff never had any right to them, nor did he ever perform the services of shroff. He further alleged that the said lands were acquired *after* his grandfather and the plaintiff had divided; that the plaintiff's petition was dismissed by the Assistant Collector, who further sent an order to the head of the Police at Palakondah directing him to remove the attachment from off the produce of those lands, and to make it over to the defendant; that, when the land in the village of Kumaragunta was assigned to plaintiff in suit No. 633 of 1853 on the file of the District Munsiff of Sittianagaram for the amount due under the decree in that suit, the land was, by order of the Agent's Court, made over to defendant's father without any liability for the payment of the amount of the said decree attaching thereto, on the ground of its being attached to the service of shroff; that, therefore, this suit had been brought contrary to Clause 1, Section 3, Regulation VI of 1831. The District Munsiff of Rajam, before whom this action was brought, did not credit the evidence adduced by defendant to show that the plaintiff had no right to the lands in dispute; he was of opinion that some of the defendant's documents were prepared subsequent to the dispute between the parties; and further that the orders by the Collector and the Board of Revenue referring plaintiff to a civil suit removed the last objection entered by defendant, namely, that the suit was an improper one under Clause 1, Section 3, Regulation VI of 1831. On these grounds the District Munsiff entered a decree for the plaintiff. The defendant appealed to the Court of the Principal Sudr Ameen of Vizagapatam, who, however, simply confirmed the decree of the lower Court. The defendant, therefore, specially appealed to the High Court on the ground that neither the Collector nor the Board of Revenue were authorized to confer on plaintiff a right which the law did not give him; and that the land was service land, and, as such, exempt from the jurisdiction of the Courts by Regulation VI of 1831. Sloan for the appellant. The High Court delivered the following

Judgment:—26th January 1870.

The question raised in this case is whether the Civil Courts have jurisdiction to entertain this suit. According to Regulation VI of 1831, Section 3, Clause 1, they have not, if the land in question is service inam land within the operation of that enactment; but, though the objection is taken in defendant's written statement, no issue was raised upon the question of jurisdiction, and the District Munsiff appears to have thought that the orders of the Collector and Board of Revenue declining to interfere and referring the plaintiff to a suit were sufficient to dispose of the matter. We think that an issue, whether the lands sought to be recovered are service inam lands within Regulation VI of 1831, Section 3, Clause 1, must be sent down to the Court of first instance for a distinct finding thereon, and that the parties should be at liberty to adduce additional evidence on that question. The costs will be costs in the cause.

Scotland, C. J., and Holloway, J.

Unsettled polliem—Debts of predecessor not binding on the polliem in the hands of successor—Private assets liable—

A sued B (holder of an unsettled polliem not covered by a permanent sunnud) for a debt contracted by his father. The Civil Judge found that the debt had been incurred to enable B's father to pay arrears of peishcush and to improve the estate, and held that both the private property left by the deceased and the revenues of the estate in the hands of B were liable for the debt.

Held *by High Court, on appeal, that the polliem not being an estate of inheritance but a life estate conferred on each holder by the Crown, its revenues in the hands of a successor could not be made liable for the debt of a predecessor, even if such debt had been contracted for the purpose of saving the estate from attachment; that the ordinary rule of a successor taking both the rights and liabilities of him from whom he claimed did not apply here, because there was no continuance of the previous estate, because the present holder did not succeed, i. e., was not* in the per; *but that all private property and even assets collected after death would be clearly liable.*

R. A. 80 *of* 1869.

Olagappa Chetty *v.* The Collector of Madura and three others.

The plaintiff, Olagappa Chetty, sought to recover from the defendants Rupees 39,678-11-11, principal and interest due under a razinamah filed by the plaintiff and the late Zemindar of Gundamanaikanur, as plaintiff and defendant respectively in Original Suit 17 of 1863 on the file of the Civil Court of Madura. The razinamah in question provided that the said zemindar should pay the plaintiff Rupees 32,259-2-5 in five instalments, commencing

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from the 30th June 1865 and ending 30th June 1869, with interest at one per cent per mensem; in default of payment of any one instalment, the entire sum was to be collected by process of the Court with interest, without reference to the subsequent instalments. The zemindar failed to act up to the razinamah; but the Civil Court, by its order dated 1st December 1865, declined to execute the razinamah. The plaintiff then brought Original Suit 8 of 1866 in the Civil Court of Madura to recover from the zemindar Rupees 39,678-11-11, including interest. The zemindar died before the suit was heard, and the Court directed plaintiff to bring a fresh suit against the heirs of the deceased. The present was this fresh suit, and it was brought against the Hon'ble D. Arbuthnott, Collector of Madura and Agent to the Court of Wards, on behalf of the minor zemindar, and against the minor's guardian, manager, and mother. On behalf of the minor zemindar of Gundamanaikanur, the Collector of Madura pleaded that the estate of Gundamanaikanur was an unsettled polliem for which no permanent sunnud had been granted; that a sunnud-i-milkeut istimrar was necessary to constitute a zemindary hereditary property; that the succession to the estate depended entirely upon the will and pleasure of the ruling power; that, in exercise of this power, the Government had appointed the minor son of the deceased zemindar to succeed his father; and that, therefore, neither the minor nor the estate that had been thus conferred on him was to pay any portion of the amount in question. The Civil Judge (Mr. J. D. Goldingham) found that the evidence adduced was conclusive in showing that the sum which plaintiff sought to recover was founded upon a *bonâ fide* debt incurred by the late zemindar, and that the zemindary was what was called an unsettled polliem, (*i. e.*, an estate held without a sunnud, which by Regulation XXV of 1802 was necessary to constitute it hereditary property). For the plaintiff, it was contended that the revenues and the corpus of the estate were equally answerable; that the succession to the zemindary had continued from father to son; and that even in the absence of a sunnud there was nothing in the descent of the particular property to exclude it from the operation of the general rule of Hindu law as applicable to inherited property in general. In the opinion of the Civil Judge, whether or not the revenues of the zemindary were liable, depended mainly on the character of the debt itself and the urgency of the late zemindar's necessities. It had been argued that, the zemindary being a separate acquisition, its income was not liable. The grantee was no doubt entitled to enjoy all the benefits of the gift, and it was difficult to say how this could be done if the revenues were liable to be separated from the corpus. On the other hand, it had not been contended that the ruling power would exercise its right in dealing with these properties otherwise than by continuing the succession in the same family; therefore, if the object for which the debt was incurred tended to that result, it was one which might be chargeable on the estate in the hands of the successor. In this case, then, the Judge had no doubt that the money had been borrowed to consolidate the debts incurred for payment of arrears of peishcush, and to repair an anicut which had been the means of increasing the resources of the zemindary. Had not the money been borrowed, the zemindary, or a part of it, would have been attached, and sold by the Collector for arrears of peishcush. Further, applying the principles enunciated by the Lords of the Privy Council in the case of Hanooman Persad Panday, (VI Moore, 393,) the Civil Judge was of opinion that where, by means of a certain act done *bonâ fide*, an estate is preserved intact or its condition permanently improved, the doer of that act ought not to suffer from the technicalities of the law, arising more from accident than design, regulating the succession to that estate. Therefore Mr. Goldingham thought that the plaintiff was entitled to recover the sum sued for from the income of the zemindary; and, as regards the property inherited by the minor from his late father, there was no doubt in his mind that it was clearly liable, but what that property amounted to had not been ascertained. Mr. Goldingham accordingly decreed that plaintiff was entitled to recover the sum sued for, with further interest at half per cent per mensem till date of collection from the revenues of the zemindary, as well as from the private property inherited by the minor zemindar from his father.

From this decision the defendants appealed to the High Court. The Government Pleader (Handley) for the appellants; Mayne, with him Scharlieb, for the respondents. For the Court of Wards, Handley rested his appeal on the proposition that the revenues of an unsettled polliem were not liable, in the hands of the holder for the time being, for the debts of a previous holder of the estate for whatever purpose contracted. For the respondent, it was contended that this estate was practically hereditary, in that it had descended through a long course of years from father to son, and that it was not the policy of the Government to refuse the inheritance to the lawful heir and confer it on a stranger; that it was practically a settled estate, as the peishcush had not varied; that the plaintiff had advanced his money to save the estate from being taken away and sold for arrears of public revenue; that he had also advanced money for irrigation works, by which the revenues had increased; that by such advances, he had preserved the estate from

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passing away from the heirs; that, even if the advances which had improved the estate as well as saved it from attachment and sale could not bind the estate itself, the money borrowed for such purposes was clearly recoverable from the revenues which had thus been preserved to the heir; that, although the holder could not alienate any portion of the estate, he could set aside any portion of the income for any purpose he pleased; and it was the income, especially the accumulated income in the hands of the Collector, which it was sought to make answerable for the debt. Having taken time to consider, the Judges of the High Court delivered the following

Judgment:—30th May 1870.

Scotland, C. J.—This is a suit to enforce the payment of a debt due by the late possessor of the polliem of Gundamanaikanur by the guardians of his minor son, and the lower Court has found that the debt was incurred for money lent to pay off arrears of peishcush for which the polliem was about to be attached and for reproductive work done upon the land, and has decreed the liability of the defendants to pay the sum claimed from the revenues of the polliem as well as from the private property of the late Poligar inherited by the minor. The ground of appeal relied upon by the defendants is, that so much of the decree as adjudges payment of the debt out of the revenues of the polliem is wrong, the polliem not being an estate of inheritance; but an estate which had been held by the minor's father and the possessors of it who preceded him for life only, under grants made to them severally by the Government. This objection I am of opinion must prevail. It has long been considered an established rule of Hindoo law in this Presidency that an heir is not liable to be sued for the debts of the person whose heir he is, except assets have come to his hands, that is, he has acquired property by succession from the deceased debtor, and then only to the extent of such assets. Now clearly, as respects the polliem, the defendant is not in that position. On the determination of the estate of his father by his death, the proprietary right to the polliem reverted absolutely to the Government, and by their fresh grant to the defendant a newly-created estate for life became vested in him. In this respect the present case differs from the cases of *Naraganty Lutchmeedevammah* v. *Venganna Naidoo*, and *the Collector of Madura* v. *Veerocamoo Ummal*, cited in argument from *IX Moore's Ind. App., pp.* 66 and 446. They were cases of disputed title to polliems which were, it appears, hereditary. The defendant, therefore, is not liable as the personal representative of his father by reason of his possession of the polliem. So far, the learned counsel for the respondent hardly contested seriously the non-liability of the defendants (the appellants). His main argument was that by the plaintiff's loan the polliem had been saved from confiscation and the grant of it secured to the minor, and that that afforded an equitable ground for making the liability in the present case an exception to the general rule. It does not appear to me that the necessary effect of enforcing the attachment would have been to deprive the minor of a grant from the Government. But, even assuming that such would have been its effect, I can see no ground of equity upon which to rest the plaintiff's claim, which is in effect to treat the debt as a charge upon the minor's estate. The plaintiff simply made the late zemindar his sole debtor for advances to enable him to protect his life-interest by paying off the charge for arrears of peishcush. They stood, in short, in the relative positions of ordinary simple contract creditor and debtor. The principle recognized in the case of *Hanooman Persad Panday* v. *Mussumat Babooee Munraj Koonweree* (*VI Moore's Ind. App.* 412) to which the Court has referred has no application here. It relates to the power of a manager to encumber by a mortgage an existing estate; and here the only estate which could have been charged, if a lien had been created by the minor's father, terminated with his life.

For these reasons I am of opinion that the decree of the lower Court must be reversed, so far as it declares the liability of the defendants in respect of the revenue of the polliem. In other respects the decree will stand affirmed. I think the appellants' costs should be paid by the respondent.

Holloway, J.—The only question is whether the revenues of a polliem not hereditary can be held liable for the debts of the previous holder. The ground upon which it is sought to bind them is that the debts were incurred for the release of the estate from attachment. If this had been proved and the present holder had taken the estate through the borrower, there would be no doubt of the liability; and the reason would be that the successor takes both the rights and liabilities of him under whom he claims, and must discharge the latter to the extent of the assets taken. It is unnecessary here to advert to any exceptions. The reason why this rule does not apply to the successor to a polliem is that, as pointed out in III. H. C. R., 303, there is no continuance of the previous estate; the present holder does not succeed, or, to use the refreshing language of the English law, he is not in "*in the per*."

Mr. Mayne argued that, if the estate had been attached and sold, all chance of succeeding would have been cut off. This proposition I am not prepared to admit; but, whether it be so or not, such a possibility can have no effect upon a plain principle of the law of

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obligations. What the advance of money preserved, if, indeed, it preserved anything, was the estate of the then holder. It had, and could have, no connection with an estate which had not then, and might never, have existence, since it depended wholly upon the will of others. There is nothing in the cases in IX. Moore to the contrary. Whether rightly or wrongly, the case at page 66 assumes the hereditary character of the polliem, and the decision is only an authority for estates which go by descent. That this is not one is conceded. The case at page 446 is equally inapplicable, for the language of the Sudr Court at 454 must be taken to mean that the Government had no intention to resume; that their conduct of the suit in the Court below negatived such intentions, and that the only question which they intended to raise, and did raise, involved the assumption that the grant was to be continued, unless there was a rule of Hindu law which would have worked an escheat if the estate had been hereditary. The Sudr Court and the Judicial Committee decided that there was no such rule, and the case has no bearing upon the present question.

The rule of law perfectly well established here, is that a man must discharge the liabilities of him under whom he claims to the extent of the assets taken. It follows that the assets so taken are the only fund upon which the creditor has a claim; and the nature of the estate taken shows that its object-matter is not assets, and for the simple reason that it was not taken from or through the debtor. I have no doubt that the decree of the lower Court must be reversed, so far as it seeks to fasten the debt upon the income of the polliem. The rents due to the deceased, even if recovered after his death, will, of course, be assets. So will all private property which has descended from the deceased to the minor.

HIGH COURT—CALCUTTA.

Peacock, Sir B., *Kt.*, C. J., and Kemp, Macpherson, Mitter, and Hobhouse, Sir C., *Bart.*, J. J.

Ambika Debi and another (two of the defendants) *v.* Pranhari Das (plaintiff) and others (defendants.)*

Regulation VIII of 1819, *Section* 13, *Clause* 4—*Act VIII of* 1865, *B. C.*, *Section* 6—*Act X of* 1859.

An under-tenant, who has saved the superior tenure from sale by depositing the amount of rent due, not only has the security of the tenure which he preserves, and of which he can obtain possession on application to the Collector, but he also has a right to recover the amount deposited by him as a loan in an ordinary suit.

These were two analogous cases brought under precisely similar circumstances. Both suits were heard together in the Mofussil Courts. Pranhari Das was the plaintiff in each case; the defendants were Muktakasi Debi, Mohan Chandra, Tincowri, Srinath, and Ambika Debi. The facts of one case were as follow:—One Srikant Lahuri obtained a decree under Act X of 1859 against the owners of a mehal, of which Muktakasi Debi owned eight annas, and Mohan Chandra, Tincowri, and Srinath held the other 8-anna share. Before putting up the mehal for sale under the rules laid down in Act VIII of 1865 (B. C.) for sales of under-tenures in satisfaction of decrees under Act X of 1859, Mohan Chandra, Tincowri, and Srinath sold their 8-anna share to Ambika Debi. When it was put up for sale, the plaintiff, who had a sub-tenure under Muktakasi Debi, in order to save his sub-tenure, and, for the protection of the mehal in which he was then interested, deposited the amount due for rent, and the sale was consequently stopped; he now sued to recover his deposit from the shareholders. There was no dispute that the share which had been purchased by Ambika Debi was liable for rent due on it; but it was contended on her behalf that, as the rent due was for a period previous to the date of her purchase, she was not liable for it. A decision of the High Court *In re Sreenath Haldar,** on a reference from a Small Cause Court, was relied on as showing that a suit would not lie for the recovery of plaintiff's deposit; but it was pointed out that, in the case referred to, the sale in execution of an Act X decree took place under Act VIII of 1835, which did not provide for parties depositing money due under the decree, whereas the sale in the present case took place under Act VIII of 1865 (B. C.), and the plaintiff deposited his money under Section 6 of that Act. Both the Court of first instance and the lower Appellate Court held that the plaintiff was entitled to recover.

Ambika Debi and Muktakasi Debi then appealed to the High Court on the following grounds:—

First.—That the plaintiff was not entitled to recover the amount sued for from the special appellants, inasmuch as the plaintiff's under-tenure had no connection with the share purchased by the special appellants.

Second.—That, assuming that the plaintiff was entitled to recover the said amount from the special appellants and their co-sharers, his only remedy was to apply to the Collector for immediate possession of the tenure preserved from sale, under the provisions of Clause 4, Section 13, Regulation VIII of 1819.

After argument before a Division Court (Glover and Mitter, J. J.) the following question was referred to a Full Bench:—

Whether an under-tenant, who has saved the superior tenure from sale by depositing the amount of rent due from the holders of that tenure to the zemindar, is bound to apply to the Collector for

* Special Appeals, Nos. 3,237 and 3,299 of 1868, from the decrees of the Officiating Judge of Jessore, dated the 2nd September 1868, affirming the decrees of the Munsiff of that district, dated the 30th December 1867.

* 4 W. R., S. C. C. Ref., 4.

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immediate possession of the tenure thus preserved from sale; or whether he is competent to sue for the recovery of the amount deposited by him in the ordinary way without making any such application.

The following remarks were made in referring the question by

Mitter, J.—With reference to the first ground of appeal we are clearly of opinion that it is not valid. It is admitted that there has been no legal partition between the special appellants and their co-sharers, and that the whole tenure was liable to be sold for the arrears due to the zemindar. Under such circumstances it is clear that the special appellants were just as much benefitted by the payment made by the plaintiff as their co-sharers, and the provisions of Clause 4, Section 13, Regulation VIII of 1819, clearly show that the proprietors of the tenure saved from sale are liable for the amount paid by the under-tenant for that purpose. We overrule this objection.

The second objection is also untenable. An application to the Collector for obtaining immediate possession of the superior tenure is not the only remedy prescribed by the provisions of Clause 4, Section 13, Regulation VIII of 1819, which have been extended to cases of this description by Act VIII of 1865 of the Bengal Council. Clause 4, Section 13, Regulation VIII of 1819,* distinctly enacts "that the deposit shall be considered as a *loan* to the proprietor of the tenure "preserved from sale by such means, and the "taluk so preserved shall be the security to the "person or persons making the advance, who shall "be considered to have a lien thereupon in the "same manner as if the loan had been made upon "mortgage; and he or they shall be entitled, on "applying for the same, to obtain immediate possession of the tenure of the defaulter, in order "to recover the amount advanced from any profits "belonging thereto." It is quite clear that the last portion of this clause merely amplifies the remedy of the party by whom the advance is made, but it cannot deprive him of the privilege of recovering that advance by an ordinary suit. The amount advanced is to be treated as a loan secured upon a mortgage of the tenure preserved from sale, and the party by whom the advance is made has every right to recover it by an ordinary suit in the Civil Court, or by obtaining immediate possession through the Collector. The jurisdiction of the Civil Court has been in no way barred by the provision relating to immediate possession, and we are, therefore, bound to entertain this suit by the provisions of Section 1, Act VIII of 1859. As, however, our opinion seems to be in conflict with a decision passed by a Division Bench of this Court in *Kartick Surmah* v. *Bydonath Saeenee*,* the question must be submitted to a Full Bench for an authoritative decision.

Baboo *Bangsidhar Sen* for appellants.

Mr. *Rochfort* and Baboo *Karuna Das Bose* for respondents.

The judgments of the Full Bench were delivered as follows:—

Peacock, C. J., (concurred in by Macpherson, Mitter, and Hobhouse, J. J.)—It appears to me that the suit will lie. Clause 4, Section 13, Regulation VIII of 1819 says that the money paid to preserve the tenure "shall be considered as a loan "paid to the proprietor of the tenure preserved "from sale by such means, and the taluk so preserv-"ed shall be the security to the person or persons "making the advance, who shall be considered to "have a lien thereupon in the same manner as if "the loan had been made upon mortgage." If it is to be considered as a loan, then all the remedies which the law allows for the recovery of loans must apply to this case, unless there are words to show that that has not been the intention of the legislature. I thought at one time that the word "the" before the word "security" was intended to show that the taluk preserved was intended to be the only security. But that could not have been the intention of the legislature, for the owner of an under-tenure might have to pay more to save his under-tenure than the superior tenure which he obtains as a security is worth. In order, therefore, to give the owner of the under-tenure, who is compelled to pay money in order to save his under-tenure, a sufficient security, he must not only have the security of the tenure which he preserves, but also the right of action to recover the loan if he considers it necessary.

It appears that in this case the amount sued for is below Rupees 500, and that the suit is brought to recover simply a sum of money. There is, therefore, no appeal in this case. The appeal is, therefore, dismissed with the ordinary costs of the appeal.

This decision also governs Special Appeal No. 3,299 of 1868. The appeal is, therefore, dismissed with the ordinary costs of this appeal.

Kemp, J.—As I was one of the Judges who decided the case of *Kartick Surmah* v. *Bydonath Saeenee*,* I desire to say that I entirely concur in the judgment which has just been delivered by the

* *Regulation VIII of* 1819, *Section* 13, *Clause* 4.—If the person or persons making such a deposit, in order to stay the sale of the superior tenure, shall have already paid the whole of the rent due from himself or themselves, so that the amount lodged is an advance from private funds and not a disbursement on account of the said rent, such deposit shall not be carried to credit in, or set against, future demands for rent; but shall be considered as a loan made to the proprietor of the tenure preserved from sale by such means, and the taluk so preserved shall be the security to the person or persons making the advance, who shall be considered to have a lien thereupon, in the same manner as if the loan had been made upon mortgage; and he or they shall be entitled, on applying for the same, to obtain immediate possession of the tenure of the defaulter, in order to recover the amount so advanced from any profits belonging thereto. If the defaulter shall desire to recover his tenure from the hands of the person or persons who, by making the advance, may have acquired such an interest therein, and entered in possession in consequence, he shall not be entitled to do so, except upon re-payment of the entire sum advanced, with interest at the rate of twelve per cent. per annum, up to the date of possession having been given as above, or upon exhibiting proof, in a regular suit to be instituted for the purpose, that the full amount so advanced with interest has been realized from the usufruct of the tenure.

* 10 W. R., 205.

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Chief Justice. I was under the impression that the taluk which was protected from sale by the deposit made by the dar-patnidar, or sa-patnidar, as the case may be, was the only security the depositor had, and that a suit to recover the loan would not lie. I have no doubt that my opinion was wrong, and I concur in the conclusion at which my learned colleagues have now arrived.—*10th September* 1869.—*Bengal Law Reports, Vol. IV., Part XIX.*

PHEAR AND MITTER, J. J.

Iswarchandra Das, (one of the defendants.) *v.* Jugal Kishor Chuckerbutty, (plaintiff.)*

Ameen—Local investigation—Act VIII of 1859, *Section* 180.

Functions of an Ameen appointed to hold a local investigation, under Section 180, *Act VIII of* 1859, *discussed.*

Baboo *Bhairab Chandra Banerjee* for appellant.

The respondent did not appear.

THE facts are fully stated in the judgment of the Court, which was delivered by

PHEAR, J.—This is a suit to obtain a declaration of the plaintiff's right of possession to certain land as against the defendant. There are, therefore, two elements in the cause of this suit—first, the possession of the plaintiff; and secondly, his title as against the defendant to retain that possession. As far as we can judge from the written judgment of the Court below that Court was of opinion that the plaintiff had failed to show any title to the land as against the defendant. The words of the Judge are, "It appears that plaintiff has "failed to produce his title deed, the potta, "whereby to show that the lands in demand are "included within the taluk." Apparently some other inferior documentary evidence was put in for the purpose of supporting his title. But the Judge considered that even that evidence did not extend to the land in dispute. Under these circumstances it seems that the first Court sent an Ameen into the Mofussil, as the Subordinate Judge says, "to ascertain the real facts of right and possession, and the boundary of the place;" and the Judge remarks that the Munsiff did well in doing so. I quite agree with the pleader who has argued this case on behalf of the appellant that this proceeding is entirely unjustifiable. It really amounted to deputing the decision of this case to the Ameen. This Court has very many times, in reference to proceedings of this kind, expressed its opinion that Section 180 of the Civil Procedure Code does not warrant a Civil Court in deputing its functions to an Ameen whom it sends to the locality for the purpose of making a local investigation. All that it can charge the Ameen with is to obtain such information with regard to the physical features of the place in dispute, the identification of land depicted in maps with the parcels which are subject of the suit, the identification of maps with one another by the aid of objects to be found on the land, and other matters of this kind which may be of use in, and auxiliary to, the proper trial of the suit by the Court before which it is pending.

It is not very clear to my mind, from the judgment of the lower Appellate Court, to what extent that Court has relied upon the report which the Ameen, deputed in the way I have just mentioned, made to the Court. But I think I gather from it that the Subordinate Judge has found in that report the only evidence of title upon which the plaintiff has been allowed to succeed. In that report the Ameen states that it appears from the copy of a kabuliat filed by one of the defendants, whom he mentions, not the appellant, that a certain plot of land, a portion of which is in dispute, appertains to the *howla* of the plaintiff; and upon this statement of the Ameen the lower Appellate Court has based its judgment in favour of the plaintiff. The appellant objects to this statement being used in evidence against him, and I think that objection is good. It is obvious that this evidence, if evidence it can be called, is intrinsically of the weakest possible character, and, if it had been adduced and tendered in open Court, the appellant would have been entitled to object to it, and to require that it should be excluded. A copy of a kabuliat simply filed by one of his co-defendants certainly ought not to have been used in evidence against him without his consent; still less, if I may say so, ought the statements of the Ameen sent to make a local investigation with reference to the effects of this copy of the kabuliat to have been treated as anything upon which the Civil Court could act. I think, therefore, that the decree of the lower Court, so far as it was adverse to the appellant, was made without legal materials to support it, and that this appeal ought to be decreed. The decree of the lower Court must be reversed, and the suit be dismissed as against the appellant. The appellant will have his costs in all the Courts.—*19th January* 1870.—*Bengal Law Reports, Vol. IV, Part XXI, (Appendix).*

PHEAR AND MITTER, J. J.

Ganga Gobind Sen, (defendant,) *v.* Gobind Chandra Roy and another, (plaintiffs.)*

Jurisdiction—Collector's Court.

Where a tenant had executed a kabuliat to four persons, HELD *two of them could not sue him for arrears of rent in the Collector's Court, making their other two co-sharers, or their representatives, defendants jointly with him.*

Ananda Chandra Ghosal for appellant.

Nalit Chandra Sen for respondents.

PHEAR, J.—In this case the defendant has executed a kabuliat to four persons jointly. Two of them sue him in the Collector's Court for arrears of rent, making their co-sharers, or the representatives of those co-sharers, defendants jointly with the tenant.

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* Special Appeal, No. 2,328, of 1869, from a decree of the Subordinate Judge of Backergunge, dated the 29th June 1869, modifying a decree of the Munsiff of that district, dated the 20th June 1867.

* Special Appeal, No. 2,433, of 1869, from a decree of the Officiating Judge of Tippera, dated the 25th August 1869, affirming a decree of the Deputy Collector of that district, dated the 31st May 1869.

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We think that a suit of this kind cannot be brought in the Collector's Court, because any decision passed on it would purport to determine a matter between co-sharers of property, and it is clear that the Collector has no power to give a decree of this kind. If all the parties who are jointly entitled to rent due under a kabuliat cannot agree to sue together in the Collector's Court, and one or more of them has such a right to a share as entitles him to recover it by suit, it must be by suit in the Civil Court, in which the decree will bind his co-sharers as well as the tenant, and give the tenant due protection against any claim which might be made by the other sharers of the estate.

The decree of the lower Courts must be reversed, and the plaintiff's suit must be dismissed. The appellant will get his costs in all the Courts. —*28th January* 1870.—*Idem*.

HIGH COURT—N. W. PROVINCES.

MORGAN, C. J., AND ROBERTS, TURNER, AND SPANKIE, J. J.

Act X of 1859, *Section* 3—*Suit by ryot for maintenance of possession*—

The provision of Section 23, *Act X of* 1859, *is no bar to the institution in the Civil Court of a suit by a ryot, farmer, or tenant, for maintenance of possession, nor to a suit to set aside a decree of a Revenue Court on the ground that it had been obtained by fraud.*

S. A. No. 758 *of* 1868.

Ramsewak Chowdhuree, (appellant,) *v.* Nuckchedee Singh and others, (respondents).

THIS was a special appeal from the decision of Mr. H. Lushington, the Civil Judge of Ghazeepoor, dated the 29th February 1868, reversing the decree of the Additional Subordinate Judge of Ghazeepoor, dated 29th June 1867.

Baboo *Pearey Mohun Banerjee* and Moulvie *Furreed-ood-deen Ahmud* for appellant, the plaintiff.

Meer Ali Ahmud and *Pundit Bishumbher Nath*, for respondents, the defendants.

This was referred to a Full Bench by Messrs. Pearson and Spankie, J. J.

By Full Bench.—Section 23, Act X of 1859, which enacts that all suits to recover occupancy or possession of any land, farm, or tenure from which a ryot, farmer or tenant, has been illegally ejected by the person entitled to receive rent for the same, shall be cognizable exclusively by the Collectors of land revenue, is clearly not a bar to the institution in the Civil Courts of the present suit in so far as the plaintiff, not alleging such ejectment or asking for reinstatement, seek only to be maintained in possession of his holding; while that portion of the claim which seeks the cancelment of a Revenue Court decree, from the operation of which they apprehend injury, on the ground that it was obtained by fraud, is cognizable by the Civil Courts also. We cannot concur in the ruling of the Full Bench of the late Sudr Court, dated 5th August 1863, in the somewhat similar case (No. 579 of 1862) of Gurbhoo Misr (plaintiff) respondent *v.* Gowree and another (defendants) appellants, to the effect that the suit of the plaintiff who, not having been ousted from his holding but having reason to apprehend that he would be ousted in the execution of a decree which he alleged to have been obtained by the collusion of other parties in fraud of his right, claimed relief in the Civil Court was not cognizable by that Court.

We, therefore, reverse the decision of the lower Appellate Court, and remand the case for fresh disposal on the merits.

The costs of the appeal will follow the event. —*17th August* 1868.—*Reports of the High Court, N. W. Provinces, Vol. V.*

MORGAN, C. J., AND ROBERTS AND PEARSON, J. J.

Landlord and tenant — decision by competent authority—Collector no right to disturb—

Where the relative rights of the parties, as landlord and tenants, were determined by competent authority, and the matter referred for decision of the Collector was to commute the rents paid in kind into money rents, and that officer in so doing decided the rights of the parties, declaring the tenants sub-proprietors, and directing them to pay at the revenue rates with an addition of 5 *per cent. allowance to the landlord*—

HELD, *that in performance of the duty the Collector was not competent to alter the condition of the tenants instead of their rents, and to convert them from tenants into sub-proprietors.*

HELD *also that the order of the Collector was not an award of the nature contemplated by Clause* 6, *Section* 1, *Act XIV of* 1859, *and that the Lumberdar, notwithstanding his failure to set aside the order and his receipt of the amount so fixed, was not precluded from enhancing the rent on any of the grounds specified in Section* 17, *Act* X *of* 1859.

HELD *further that on true construction of the terms of the* wajib-ool-urz *with reference to the circumstances of the case, the defendant could not claim exemption from enhancement.*

S. A. No. 732 *of* 1868.

Bunsee and others, (appellants,) *v.* Ramsookh, (respondent.)

THIS was a special appeal from the decision of Mr. B. Sapte, the Civil Judge of Meerut,

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dated 28th February 1868, affirming the decree of Mr. Porter, Assistant Settlement Officer of Meerut, dated 19th November 1867.

Moulvie *Sumee-oollah* and Baboo *Pearey Mohun Banerjee* for appellants, the defendants.

Moonshee *Hanooman Pershad* and *Ishree Pershad* for respondent, the plaintiff.

By the proceedings of the Revenue authorities after the death of the *jaghiredar* and the lapse of the *jaghire*, the *jaghiredar's* heir was recognized as possessing a superior or *taluqdari* right in the mouzah (Pureechutgaon) to which this suit relates. At the same time the Thugga-cultivating community, of which the present plaintiff is, as a *Lumberdar*, one of the representative members, were found to possess the inferior or *mokudumee* right, and were admitted to engagements with the Government for the revenue, and to the management of the estate. Other classes of hereditary cultivators, including that to which the defendants in this suit belong, who had been in the habit of paying their rents in kind to the *jaghiredar*, then claimed to be allowed to pay their rents in future in money, instead of in kind, to the new *mokudums*. The claim was viewed with favour, and had the rents in kind been commuted into money rents in accordance with the instructions of the Sudr Board of Revenue, the relations between the parties to this suit would have clearly been those ordinarily subsisting between a landlord and tenants having a right of occupancy, and there would have been no room for the pleas now urged that the defendants were exempted from liability to enhancement of rent. But the Tahsildar who was charged with the execution of the Board's instructions not being able to get the Thugga *Lumberdars* and the hereditary tenants to agree as to the amount or rates of the proposed money rent, suggested to the Collector in a report, dated 31st December 1855, that some allowance should be made to the *Lumberdars* in the mode mentioned in Section 158 of the Directions to Settlement Officers, namely, by a percentage on the collections. On this report, which was endorsed by the Deputy Collector with an erroneous representation that the Tahsildar's suggestion was the request of the Thuggas, the Collector, on the 10th January 1856, in the absence of the parties, as it would seem, passed a summary order by which an allowance of 5 per cent on the *jumma* was assigned as the *huq* or right of the Thuggas; and ever since, as then fixed in pursuance of the order, the amount paid by the tenants as rent has been the amount payable as revenue to the Government on account of the lands comprised in their holding with an addition of 5 per cent. On the terms and operation of this order, and on the 21st para. of a *wajib-ool-urz*, subsequently drawn up in 1859, stating that the hereditary tenants in this village pay their rents like the proprietors and, so long as they shall continue to pay their rents, they and their heirs shall continue to cultivate their holdings, the defence of this suit, which is a suit for enhancement of the rents fixed in pursuance of the Collector's order, on the ground of an increase caused by canal irrigation in the productive power of the land, mainly rests. To that order the first ground of this appeal refers when it alleges that it was decided at the time of the settlement of the resumed *maafee* that the appellants should pay at revenue rates, and the decision cannot be now called in question, in advertence presumably to the provisions of Clause 6, Section 1, Act XIV of 1859.

It is to be observed that, when the Collector passed the order which is relied upon, he was not engaged in trying, for the purpose of determining, the respective rights or the relations to one another, of the Thuggas and the other classes of hereditary cultivators in the mouzah. These rights and these relations had already been determined and the duty which he had to perform was to fix a money rent to be paid by the latter, which should be the equivalent of the produce rent formerly paid by them. In the performance of this duty he was not competent to commute their *status* instead of their rent, and to convert them from tenants into sub-proprietors. There is certainly nothing in the terms of his order which indicates any intention on his part to adjudicate afresh as to their rights respecting which he made no fresh enquiry, or to recognize as sub-proprietors or co-partners persons who had been described in the report to the Sudr Board as hereditary tenants, and some of whom, among them the present defendant, had set up proprietary claims which had been rejected. Nor indeed is his order in its terms such an adjudication, although it may have operated in some degree in a way similar to that in which such an adjudication would have operated.

The only conclusion to which we can come is that this order was passed under a misconception of the nature of the case before him, and that he was misled by the Tahsildar or the Deputy Collector into supposing para. 158 of the Directions to Settlement Officers to be applicable to a case to which it was utterly irrelevant.

There is no reason to believe that the Thugga *Lumberdars* were aware that the case had been disposed of under a rule which is designed to provide for the remuneration of *Lumberdars* by their *Puttahdars* or sub-proprietors, and not for the commutation of rents payable by tenants to landlords. They would at first be disposed to look at the order as simply fixing

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the amount of rent demandable by them from their tenants, without troubling themselves much about the mode in which it had been fixed. We cannot assume, what is scarcely conceivable, that, by acquiescing in the order so far as to accept the rent thereby fixed, they meant to acknowledge their tenants as co-partners or sub-proprietors, or even to accept the rent so fixed as immutably fixed on a fixed principle and mutable only with any mutation of the *jumma*. It may be that subsequently to the date of the order they became sensible of the injury which it inflicted on them and may have yet refrained from seeking relief, because they did not feel sure whether they were legally entitled to any relief, at least before the expiry of the terms of the settlement.

The Assistant Settlement Officer, who tried this cause in the first instance, has justly remarked that it is not within the scope or design of commutation proceedings to confer any new rights on the parties or to fix rents in perpetuity. We are, however, unable to concur in the view taken by him that a rent at an advance of 5 per cent on the *jumma* was declared by the Collector to be a just valuation in money of the former rent in kind. It is clear that no attempt was made by that officer to ascertain the true money value of the average produce rent. Our view is, as above stated, that his order was a blunder, arising out of a misapprehension of the actual state of things; that it did not create, or declare, any new rights or relations different from those which had been already ascertained, but for the moment inadvertently assumed those rights and relations to be other than they had been ascertained to be; and that the Thugga *Lumberdars*, although so far bound by it that they cannot now claim a larger rent, on the ground of the larger value of the former produce rent, are not precluded from enhancing the rent on any of the grounds specified in Section 17, Act X of 1859. That order was not an award of the nature contemplated in Clause 6, Section 1, Act XIV of 1859. It was an adjudication of rent, not of right.

The second ground of appeal refers to a decision of a Bench of this Court, dated 5th December 1866, in a case between other parties in the same mouzah, in which the terms of para. 21 of the *wajib-ool-urz* of 1859 were held to bar a similar claim to enhance the rent. Although the objection urged is not strictly tenable, inasmuch as only the parties to that case are bound by the decision passed in it, it is perhaps more important to remark that the decision referred to proceeded on a version of the 21st paragraph of the *wajib-ool-urz*, which in this case has been pronounced to be erroneous, and that it was passed solely on the basis of that erroneous version, and without any reference to the earlier settlement proceedings of 1854, 1855, and 1856.

The third ground of appeal impugns the construction given to the abovementioned paragraph of the *wajib-ool-urz* of 1859 by the lower Courts. The Assistant Settlement Officer, whose view is adopted by the Zillah Judge, considers that the settlement with which the paragraph commences " that the hereditary tenants pay their rent like the proprietors" merely sets out the mode of collection, and that, while it records the fact that they do pay like proprietors, it does not make any provision or stipulation by which the amount of rent is limited in the future.

We are not prepared to say that the mode of collection is specially or exclusively referred to as the ground of the assimilation of the tenant to the proprietors. But we think the sentence must be interpreted in reference to, and in the light of, the previous proceedings. The words used represent with sufficient accuracy, though with brevity, the somewhat anomalous state of things which had resulted from those proceedings. The hereditary tenants had not been adjudged to be co-partners or sub-proprietors, and are, therefore, called hereditary tenants. But the Collector fixed the amount payable by them as rent much in the same way in which it would have been fixed had they been co-partners or sub-proprietors, and, therefore, in one sense it was truly said that they paid rent like the proprietors. Whether the Thugga *Puttahdars* pay 5 per cent in addition to the *jumma* of their holding, is not discoverable from the papers on the file ; and, therefore, we cannot say whether, in respect of the payments made to the *Lumberdars* by them and by the hereditary tenants, there is any difference or not. But, although the statement in the *wajib-ool-urz* may, in our opinion, be received as a substantially correct account of the facts as they existed at the time and had existed from the date of the Collector's order in 1856, we cannot hold that it places the parties in a position at all different from that in which they stood before the *wajib-ool-urz* was drawn out. If the present claim is not precluded by the order of 1856, it is not precluded by the 21st paragraph of the *wajib-ool-urz*. The second sentence of that paragraph, purporting that the tenants shall retain their holdings so long as they pay their rents, certainly does not bar the enhancement of their rents on grounds on which such enhancement is permitted by the law.

Nothing has been advanced in support of the 4th, the last ground of appeal, which indeed has not been pressed.

We affirm the decision of the Courts below, and dismiss the appeal with costs and interest at 6 per cent.—25*th August* 1868.—*Idem.*

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OFFICIAL PAPERS.

Export Duty on Rice and Indigo.

Proceedings of the Madras Government, Revenue Department, 19*th February* 1870.

Read the following Proceedings of the Board of Revenue, dated 31st January 1870, No. 704 :—

Read the following letter from the Chairman of the Chamber of Commerce, to the Chief Secretary to Government, Fort Saint George, dated Madras, 19th January 1870, No. 22.

It will not have escaped the notice of Government that the subject of export duties, especially with reference to rice, has been exciting considerable attention both in Burmah and Bengal. Although the export rice trade of this Presidency does not at all approach that of Burmah, and is of far less importance both to the producer and the exporter, yet the Chamber is unwilling that a discussion as to the desirability of the duty should be allowed to go on without taking the opportunity of expressing an opinion on the subject.

2. So long ago as the 22nd April 1865 this Chamber availed of the Budget proposal of Sir Charles Trevelyan to protest against the policy of all export duties, and at the same time to direct special attention to the hardship that a rice duty is likely to inflict on the producers of the article, who are so situated that their protests never can attract public attention.

3. The Chamber cannot regret that a duty, which they condemned as being a tax falling entirely on the ryot, has so operated as to induce the powerful mercantile bodies of Burmah and Bengal to agitate for its abolition, and I am instructed to request that His Excellency the Governor in Council will convey to the Government of India this Chamber's entire disapproval of the tax, and their concurrence with the views against it, already submitted at great length to the Supreme Government.

4. The Chamber see no reason whatever to modify the opinion already expressed in their letter of five years ago as to the unsoundness of the political economy which prompts the retention or the imposition of export duties; and, in the case of rice, this opinion passes beyond the region of theory, for the practical effect of the duty is to protect the produce of other countries at the expense of India. Already India is shut out of all the consuming countries east of Singapore, seeing that its duty-paying rice cannot compete with the rice sent from Cochin, China, and Siam, and a reference to the statistics of the trade shows clearly that Bangkok and Saigon are already running India hard for the possession of the European markets.

5. On State grounds alone, therefore, the Chamber feel justified in urging a repeal, or, at least, an immense reduction, of the duty, for it is impossible to destroy or cripple a branch of the export without affecting the import trade of a country. The producers of the rice are the consumers of the duty-paying imports; and, if they cannot sell their produce, they can buy no goods, and the Customs returns will suffer far more than by any reduction or abolition of an export duty.

6. As already remarked, the subject of the rice duty is of minor importance to Madras, as so much of the grain grown here is consumed as food in the country. But the Chamber is very strongly of opinion that a repeal of the duty would give an impetus to the cultivation of grain; would consequently bring more money into the country; and would thereby add to the revenue of Government by increased land-tax, and a greater consumption of duty-paying imports.

7. While, however, rice is of small importance to Madras commerce, the Chamber would direct special attention to indigo—an article which is very valuable in itself—from which the ryot derives great profit, and the steady cultivation of which enriches every district in which it is produced. It is not to be expected that India should be allowed to have a monopoly of this article, and the fact is that every year the indigo of the Madras Presidency has to run a very close race for public favour with that produced in Guatamala. This Chamber entertain no doubt but that if Indian indigo continues to be weighted with the present duty, it will ultimately be cut out by the manufacture of other countries, and that then a repeal of the duty will come too late. The saltpetre trade in this Presidency is an instance of the effects of an export duty on an article which has competition from other countries, and the attempt to resuscitate the trade once killed by a removal of the duty has completely failed so far as Madras is concerned.

8. The Chamber trust that in what they have written they will have carried the Governor in Council along with them, and they beg that the views they have expressed may be forwarded to the Supreme Government with, if possible, a recommendation from this Government that these views be acted on, and that export duties, especially those on rice and indigo, should be at once done away with.

9. The time seems opportune to make a representation on this subject, as the rice trade of the year is just opening and the Budget for 1870-71 is no doubt now under consideration.

Referred to the Board of Revenue, who are requested to favour the Government with their views upon the questions adverted to by the Chamber of Commerce not later than the 1st proximo.

(Signed) R. A. DALYELL,
Acting Secretary to Govt.

Fort St. George, 22*nd January* 1870.

In this memorial the Chamber of Commerce of Madras protest against the export duties on rice at 3 annas per maund, equivalent at present prices to about eight per cent *ad valorem*, and on indigo at Rupees 3 per maund, equivalent at present prices to about two-and-a-half per cent *ad valorem* on inferior qualities.

2. The facts and arguments against these duties put forward by the Chamber of Commerce are relevant and sound, and the Board are satisfied that, as regards both of these articles, the Madras Presidency enjoys no such advantage of production as neutralizes the risk of weighting them with export duty, especially in respect to the lower qualities of indigenous rice.

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3. The following statement shows the condition of the country in respect to rice cultivation in juxta-position with Trade Returns of rice exports during the twenty years last past:—

* Rice Cultivation.				Assessment.		
Years.	Acres.	Assessment.	Rate per acre.	Export.	Declared value.	Amount of duty.
		RS.	RS. A. P.	TONS.	RS.	RS.
1849-50	2,108,568	1,26,74,319	6 0 2	100,949	37,60,908	1,51,415
1850-51	2,176,503	1,33,90,982	6 2 5	115,495	42,61,290	1,61,322
1851-52	2,188,481	1,44,45,147	6 9 7	128,953	47,87,734	1,88,477
1852-53	2,342,195	1,50,69,597	6 6 11	136,137	49,28,107	2,07,523
1853-54	2,177,359	1,49,50,615	6 13 10	139,532	59,25,118	2,11,946
1854-55	2,308,808	1,51,67,313	6 9 1	106,406	47,81,074	1,52,579
1855-56	2,341,775	1,62,62,287	6 15 1	134,367	54,94,631	2,17,228
1856-57	2,520,912	1,66,52,057	6 9 8	120,750	51,19,522	1,99,488
1857-58	2,406,333	1,66,53,707	6 14 8	132,509	57,74,071	2,18,501
1858-59	2,599,939	1,85,84,766	7 2 4	92,961	43,92,164	92,179
1859-60	2,702,142	1,63,86,857	6 1 0	241,630	51,93,783	3,51,743
1860-61	2,682,392	1,57,89,595	5 14 2	131,597	61,80,741	4,39,903
1861-62	2,802,779	1,65,57,404	5 14 6	76,179	45,88,390	2,48,975
1862-63	2,974,919	1,75,21,243	5 14 2	64,041	44,85,438	2,01,355
1863-64	2,949,892	1,72,93,884	5 13 9	75,795	58,75,295	2,35,977
1864-65	2,924,044	1,69,44,279	5 12 8	72,299	60,61,255	2,26,017
1865-66	3,020,444	1,79,13,928	5 14 10	72,171	65,88,482	2,29,250
1866-67	3,092,429	1,81,92,450	5 14 2	75,491	83,78,954	2,33,024
1867-68	2,915,190	1,73,87,497	5 15 5	86,673	69,67,153	4,19,229
1868-69	2,968,784	1,76,70,224	5 15 3	88,119	69,11,079	4,48,075

4. From the above statement it appears that, while the cultivation of rice has advanced steadily from about two millions of acres in 1849-50 to three millions in 1868-69, or thirty-three per cent, to which something must be added for the effect of improved agriculture, rice, exports have fallen from Tons 124,200, the average of five years, from 1849-50 to 1853-54, to Tons 79,000, the average of the last five years. Population has increased, and there is a prosperous home-coasting trade in this article, but the Board are credibly informed that Madras rice has almost ceased to be exported to European and China markets as was formerly the case.

5. It will be observed that, besides the charges of a costly agriculture, Madras rice pays a land-tax of 6 rupees an acre, and contributes to the Imperial revenue one-and-three-quarter millions sterling. The Board are satisfied that an export duty on rice is especially to be deprecated in this country, and at this time.

6. Enormous sums of money are being expended by the State on irrigation works, and every effort is being made to extend irrigation to lands hitherto cultivated with any crops. The effect of this is, of course, to increase the production of rice at the expense of other crops; for, practically speaking, in this Presidency cultivation under irrigation means the cultivation of rice.

7. We are thus with one hand striving to increase the production of rice, and with the other imposing restrictions on the trade by which production is stimulated.

8. The Board are, therefore, satisfied that the high export duty on rice cannot be maintained without further seriously affecting trade and agriculture, and should at once be abandoned.

9. The Chamber of Commerce have taken this opportunity of urging the abolition of the export duty on indigo; the Board have, therefore, prepared the following statement showing the cultivation and export of indigo so far as their records afford the information:—

Indigo Cultivation.		Trade.		
Years.	Acres.	Export.	Declared value.	Amount of duty.
		CWT.	RS.	RS.
1849-50 ...	......	13,391	15,93,226	53,752
1850-51 ...	......	19,605	25,82,162	78,270
1851-52 ...	......	15,348	19,18,588	68,428
1852-53 ...	203,366	26,504	37,86,910	1,07,883
1853-54 ...	161,979	20,718	32,41,909	83,274
1854-55 ...	161,731	12,570	22,43,566	51,058
1855-56 ...	190,771	25,890	43,14,286	1,05,515
1856-57 ...	201,607	25,418	47,24,631	97,804
1857-58 ...	205,663	18,649	38,59,826	71,666
1858-59 ...	172,490	17,543	35,78,679	72,126
1859-60 ...	165,002	22,605	45,55,258	91,947
1860-61 ...	126,568	14,193	28,11,882	56,907
1861-62 ...	173,436	20,791	48,69,090	85,160
1862-63 ...	203,131	21,725	51,67,790	86,811
1863-64 ...	163,666	18,069	40,37,259	73,959
1864-65 ...	128,140	13,665	3,35,915	55,682
1865-66 ...	151,542	14,297	34,57,070	56,200
1866-67 ...	106,518	5,878	14,21,717	22,429
1867-68 ...	116,880	20,099	41,83,587	72,883
1868-69 ...	162,015	23,785	61,03,555.	94,169

* Zemindary areas are excluded.

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10. The above statement shows a backward and stagnant condition of the cultivation of indigo as well as the trade. The average acreage under indigo during the five years, from 1852-53 to 1856-57, was 183,900 acres and during the last five years 135,000 acres, while the export of indigo averaged during the first five years of the series cwt. 19,000, but has fallen to cwt. 15,500 on the average of the last five years. The last two years present a slightly improved appearance, but the Board learn from reliable sources that the import from Guatamala, mentioned in the letter of the Chamber of Commerce, into the English market have risen during the last six years from 18,000 maunds to nearly 50,000, with such improvement in quality that it now enters into direct competition with the highest qualities of Madras manufactured indigo, and threatens to equal in price the better qualities of Bengal indigo. Manilla indigo likewise now competes successfully in the European markets with the Madras product.

11. The production of indigo represents a special industry, which is of great value to the country. It attracts a large amount of English capital; it is grown in many places on soil which is not of much value for other crops, and the preparation of the article affords remunerative employment to a considerable number of the poorer classes all over the country.

12. The duty considered as an *ad valorem* charge is not high; but the Board are satisfied that, if it be maintained, serious consequences are likely to arise in respect to the average qualities of this article of foreign commerce and agricultural industry. The duty acts as a protective duty in favour of the produce of foreign countries, where far greater impetus has been given to production.

13. The Chamber of Commerce have justly instanced the disastrous consequence to the saltpetre trade of the export duty levied until the export ceased. The Board beg strongly to second the prayer of this memorial.

Order thereon, 19th February 1870, No. 244.

In the foregoing Proceedings the Board of Revenue express their concurrence in the views of the local Chamber of Commerce as to the expediency of the immediate repeal of the export duties on rice and indigo.

2. The Governor in Council concurs with the Board and the Chamber in deprecating the imposition of export duties, except under very exceptional circumstances, which do not exist with reference to the commodities under consideration. The tendency of export duties must necessarily be to restrict production, to reduce prices in the home market, and to limit the operations of foreign trade.

3. The Government do not, however, entirely share the sentiments of the Board and the Chamber with respect to the decided practical disadvantages which have actually resulted, or which may be apprehended from the maintenance of an export duty on rice in this Presidency. A reference to the returns furnished by the Board will convincingly show that the operation of an export duty has in this instance been counteracted by other powerful influences. Concurrently with the existence of the duty the area of rice cultivation has greatly increased, while the price has at the same time augmented. There has been no arrest of cultivation; there has been no glut of produce. A slight reduction in the extent of cultivation in the most recent years must undoubtedly be ascribed, not to the depressing influence of an export duty but to some local discouragements to wet cultivation and to the failure of local rains. The expansion of wet cultivation has been helped by a reduction of assessments and by State irrigation works; in the opinion of Government it is practically circumscribed by the water-supply alone. The profits of the cultivation are undeniable and abundant. The price is regulated and sustained by the home demand constantly rising with the increasing prosperity of the country. The Government believe that the causes which have so favourably affected this branch of cultivation in the past will continue to affect it in the future, and that the influence of the export duty in an opposite sense will in comparison be almost imperceptible. It seems not improbable to the Government that if the export duty was abolished the effect of the measure, as far as this part of India is concerned, would neither be felt in an increase of remuneration to the domestic producer nor in a reduction of price to the foreign consumer; but that the whole, or nearly the whole, of the amount now paid to the State would be paid to the exporter. In short, the prosperity of this Presidency is not materially affected by the impost complained of. It remains with the Government of India to determine whether the practical evil inflicted by the duty elsewhere is such as to justify the sacrifice of revenue which would be involved in the measure proposed. This Government would, of course, see the present reduction and eventual abrogation of the duty with satisfaction, but they cannot offer the interests of Madras as a preponderant argument in deciding the question.

4. The case of indigo is different. The value of this commodity is chiefly determined by foreign demand; the area of cultivation has diminished; it is a kind of industry less susceptible of development by public works and internal regulations than the cultivation of rice. It appears to this Government that the total repeal of the export duty would have a decidedly favourable effect on the production of indigo in this Presidency, and they venture to press the question upon the attention of the Government of India if the general sacrifice of revenue can be safely made.

5. It is observed that the statements embodied by the Board in their Proceedings, while giving the total exports of the whole Presidency, show only that portion of the rice cultivation which is held in seventeen districts on ryotwary tenure. If the cultivation in the districts of Malabar and Canara and that on Zemindary and Inam lands in all the districts were included, the area under rice would probably be found to be not much less than double the estimate given in the returns alluded

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to. These remarks apply, but in a less degree, to the return of indigo cultivation.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Govt.

Census of Madras Presidency.

Draft Memorandum of instructions for taking the Census of 1871.

In taking the next census of the Presidency, which is to be part of a general Imperial Census of the whole of British India, great care and accuracy will be required.

2. Since the Board's instructions of 1858 were prepared, several censuses have been taken in various parts of India, and valuable rules can be deduced from the record of the manner in which they were effected and the results. The report of the census of the North-West taken in 1865 is particularly instructive.

3. One most certain conclusion is taught by every census that has hitherto been taken in India, and that is that there must be a preliminary house-to-house enumeration, extending over a lengthened period.

4. In the first place statistics of villages and area must be collected. Every Curnum must be required to submit to the Tahsildar of his taluk a Village Return, showing the following particulars :—

Statistical Return of the Area and Assessment of the Village of in the Talook of of the District.

			Acres.
Total area			
Area of Government land.	Assessed	Cultivated...	
		Culturable...	
	Unassessed, including sites of villages, towns, road, etc.		
Area of Inam land			
Total...			

Demand on account of land revenue, (Ryotwar)		
Average rate per acre on cultivated land.	Wet...	... ...
	Dry...	... ...
Quit-rent on Inams		

The figures must be those for Fusly 1278, and care must be taken to ensure their accuracy. Whenever it is possible the areas must be checked in communication with the Public Works Department, or by comparison with the accounts of the Settlement Department.

5. The Tahsildar will then compile from the Village Returns a taluk form thus :—

Statistical Return of the Area and Assessment of the Taluk of in the District of

Names of villages.	Total area in acres.	Area of Government land.			Area of Inam land.	Area of permanently settled estates.	Demand on account of land revenue (Ryotwar.)	Average rate per acre on cultivated land.		Quit-rent on Inams.	Peishcush on permanently settled estates.
		Assessed.		Unassessed, including sites of villages, towns, roads, &c.				Wet.	Dry.		
		Cultivated.	Culturable.								
1	2	3	4	5	6	7	8	9	10	11	12
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Rs. A. P.	Rs. A. P.	Rs.	Rs.

6. At the end of this Taluk Return must be entered any tracts populated by wandering tribes, &c., which may not be included in the Curnums' reports. The area of such tracts is generally unknown, but it may be estimated with considerable accuracy.

7. The statistics as to permanently settled estates, &c., must be ascertained by the Tahsildar from the Zemindary Curnums.

8. The returns will, in the case of the largest taluks, take from ten days to a fortnight to com-

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pile. They must then be forwarded to the Collector, who will abstract them talukwar thus :—

Statistical Return of the Area and Assessment of the District of

Names of Taluks.	Number of villages.	Area in square British Statute miles of 640 acres each.	Area in acres.	AREA OF GOVERNMENT LAND.			Area of Inam land.	Area of permanently settled estates.	Demand on account of land-revenue (Ryotwar.)	AVERAGE RATE PER ACRE ON CULTIVATED LAND.		Quit-rent on Inams.	Peishcush on permanently settled estates.
				Assessed.		Unassessed, including sites of villages, towns, roads, &c.				Wet.	Dry.		
				Cultivated.	Culturable.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Acres.	Acres.	Acres.	Acres.	Acres.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.

9. In the District Return the Collector must be careful to include any hilly tracts or semi-independent States which do not appear in the Tahsildar's statements.

10. These returns will be valuable in themselves, but they will be also indispensable in preparing for the census. Looked at in this light, their object is to provide that every portion of the country shall be duly registered and censused. The Tahsildar knowing the area of his taluk, and the Collector the area of his district, will be able to see that the combined village and taluk totals omit no forest land, thinly-peopled tract, hill country, or petty estate.

11. Both the Taluk and the District Returns must be submitted to the Board, in order that any obvious misapprehensions may be corrected. They will be returned as soon as possible, and the Village and Talukwar Returns should be sent back to the Tahsildars.

12. All this work may be well finished by the end of April.

13. The preliminary house-to-house enumeration must then be made. It will not be a difficult operation in the greater part of the Presidency where the houses are all collected in villages ; but in some districts, such as Malabar, South Canara, and the Neilgherries, where the houses are often scattered and isolated, special arrangements will have to be made.

14. The Board will leave it to the Collectors to state the number of houses with which each enumerator should deal. In the North-West Provinces, the rule was to appoint one enumerator to every 100 houses. In villages containing less than 200 houses the Curnum and Munsiff will be the enumerators. In villages containing more houses assistants will have to be appointed. They should be selected from amongst the Mirassidars or officially recognized chief inhabitants. All officials in the Revenue Department will be available for this work, and their services must be utilized to the utmost. In towns special arrangements must be made. In Municipalities the Commissioners will be requested to undertake the census and superintend the enumerators. There should be about one supervisor to twenty enumerators. In agricultural districts the Revenue Inspectors will be supervisors; but, as there are not enough of them to perform the duty thoroughly, advantage should be taken of the presence of any European or Native gentleman who understands the nature and value of a census. There can be few such who will refuse at the request of the Collector to supervise the enumeration in their immediate neighbourhood. In all cases, however, the proportion of one enumerator to 100 houses must probably be the basis of the arrangement.

15. With regard to the question as to whether the enumerators should be paid, the Board, after full consideration, are of opinion that whenever servants of Government are thus employed, they must be considered as discharging a part of

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their official duty, and entitled to no extra pay for it. In the North-West it was found easy to get enumerators (in all agricultural districts) without pay, and the Board have no doubt it can be done here, but in towns some expense must probably be incurred.

16. Each enumerator will be supplied with the proper number (on the average 110) of copies of Forms A (population) and B (cattle), printed on the two sides of the same sheet of paper.

17. The forms will all be printed in Madras, and Collectors should indent for the number which will be required in each language as soon as possible.

A.

Town / *Village* — *Street* — *Taluk* or *Taluk* — *District* / *District*

1		2	3	4	5	6	7	8	9	10	11
No. of the House.		Names of males above 12 years of age.	Number of boys under 12 years of age.	Religion or Caste.	Race.	Occupation.	No. of males able to read.	No. of males unable to read.	No. of females above 12 years of age.	No. of girls under 12 years of age.	Remarks.
Terraced or Tiled.	Thatched.										If a person is deaf or dumb, insane or blind, the fact should be noted in this column.

B.

No. of the House.	Elephants.	Camels.	Horses.	Country Ponies.	Mules.	Oxen.	Cows.	Buffaloes.		Asses.	Sheep.	Goats.
								Males.	Females.			

18. The preliminary enumeration will begin on the 1st July 1870, and should be finished before the 15th.

19. Every morning the enumerator will proceed from house to house, numbering them consecutively (by a number on the wall or door, of which advantage will be taken at the final enumeration) as he goes, and will at the same time fill in his forms. He will include only those who generally reside in the house, not guests who are there temporarily. If any house-owner desires to fill up his form himself he may do so; but in this case the enumerator must scrutinize the entries, and see that no mistake has been made. When his day's work is done he will send the forms filled up in a packet by the first convenient opportunity to the Revenue Inspector of his division or to the other supervisor, if any other supervisor has been appointed for him.

20. The Revenue Inspector and other supervisors will superintend the enumerators whilst at work and see that they understand their instruc-

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tions. When they receive the returns they will keep about ten per cent themselves, taking them from different parts of the division, and send the rest to the Tahsildar. Till the 15th of August they will diligently seize every opportunity of testing the forms they have kept, and will authenticate those they have examined themselves by their signature. If any enumerator's work seems to be incorrect, the Revenue Inspector or other supervisor will report the fact to the Tahsildar or Collector, and require the enumerators to do it all over again.

21. On the 1st September the Revenue Inspector or other supervisor will send all the reserved forms to the Tahsildar, and the Tahsildar will then, by himself and by confidential agents, test as many as he can of the returns (including some previously untested) from each Revenue Inspecter's division, and, when convinced that they are correct, he will stitch the returns of each village in book form in their proper order. The forms for each village will thus be kept separate in one or more volumes. The books will be transmitted to the Covenanted Officer or Deputy Collector to whom the Tahsildar is immediately subordinate not later than the 30th September.

22. During the month of October that officer will test such returns as he can in each taluk. When he is satisfied that the instructions have been correctly understood everywhere and that the forms have been properly filled up, he will send them back to the Tahsildars not later than the 1st November, and the Tahsildars will then redistribute them to the enumerators with a view to the final enumeration. It is of the last importance that this distribution shall be complete. Two months, the Board believe, will be ample time. It must be finished, and the Tahsildar must hold written acknowledgments of the receipt of the returns from each enumerator by the end of December. .

23. On the 10th of January 1871, the enumerators will proceed from house to house as rapidly as possible with the forms previously filled up, and correct the totals by the number of people who slept in such house or enclosure in the night. On this occasion the names and number of all guests, &c., who slept in the house that night, must be entered under the corrected return of the ordinary residents. The Board believe that there are no large festivals at this time of the year which will interfere with the census; but, if there are such in any district, the Collector should report the fact at once.

24. The reports after being tested, as far as the Collector thinks necessary, by Revenue Inspectors, unofficial Supervisors, Tahsildars, and Divisional Officers, will be transmitted by Collectors in original to the Board of Revenue. The village books prepared by the village return (paragraph 4) will be arranged in Taluk packages, and the talukwar return referred to in paragraph 5 will be sent in its proper package. In making up the package care must be taken that the returns for no village are missing. The compilation and tabulation of the returns will be effected in Madras.

25. All officers must be warned that throughout the whole of these operations the greatest vigilance and energy will be required, and that any negligence or inaccuracy will be severely visited on those who are responsible for it.

26. To assist in calculating the expense of the census the population may be classed thus :—

1. Inhabitants of Government villages.
2. Of Inam villages, Zemindaries, and petty States.
3. Of thinly-peopled tracts.
4. Of Municipalities.
5. Of Cantonments.
6. Houseless, Marine, Prison, Wandering, Chuttrum, etc.

27. In Government villages, Inam villages, Zemindaries, and petty States, very little expense need, in the Board's opinion, be incurred. In the case of proprietary villages the proprietor can generally be induced to do all that is necessary. In large villages where no Government officials can be found to do all the work, and no capable volunteers can be induced to undertake it, some expense must be incurred, and it must be calculated with reference to the remarks already made.

28. For thinly-peopled tracts, hilly country, &c., the Board must leave it to Collectors to say what arrangements are necessary.

29. In Municipalities the Commissioners can give great assistance in calculating the cost, but it must be remembered that *two* enumerations are required.

30. The houseless, wandering, and travelling population must be enumerated by the Police at the final enumeration only. In the case of ships, jails, &c., also the final enumeration is all that is required, and it can be done by the special officers concerned. It should take place at 9 P. M. on the night of the 19th January.

31. In cantonments a preliminary as well as a final enumeration is necessary, and the Commanding Officers will arrange for its being done.

32. As it is of the greatest importance that the estimated expense should be known to the Board before the budget of charges is disposed of by Government, Collectors are requested to telegraph the amount which they estimate will be required for their districts at the earliest moment possible. A detailed report should follow.

33. An extract from Mr. Plowden's report on the census of the North-Western Provinces taken in 1865 is subjoined for the information of the Collectors.*

(Signed) J. GROSE,
Sub-Secretary.

Order of Government thereon, 24th February 1870.

With their Sub-Secretary's letter, dated 26th October 1869, No. 7,949, the Board submit a very well-digested scheme, modelled upon the method followed in the North-Western Provinces, for taking the census of 1871, which the Government will now proceed to review. In so doing it will be necessary to make occasional reference to the instructions conveyed in Proceedings of the Government of India, dated 20th October 1869, No. 4,799, which were received after the Board had drawn up their memorandum.

2. As a preliminary measure the Board propose the compilation, through the agency of the Curnums and Tahsildars, of statistical returns, particularising the area and assessment of each dis-

* This extract is here omitted—ED. *R. R.*

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trict. These returns are to be submitted to the Board in order that any obvious misapprehensions may be corrected, but will be returned to the District Officers in order that the latter may have them at their disposal while revising the census. It is estimated that all work under this head will be finished by the end of April.

3. The Government agree with the Board in attaching great importance to this scheme, both as a step towards the census and as a means of obtaining information valuable in itself. They consider that it ought to be carried further, and that, simultaneously with the preparation of the returns, arrangements should be made for framing a *house register* of each village. This register will, of course, be the work of the village officers. The Government of India, in their Resolution alluded to above, declare a preference for registering by enclosures rather than by houses. This should be borne in mind, and the name of the chief person residing in the enclosure should be added for purposes of identification. Each enclosure should further be distinguished by a number, which might be at once affixed to it instead of during the preliminary census. The Revenue Inspectors and other supervising officers should thoroughly and separately test the accuracy of each house register before it is submitted, through the Tahsildar, to the Collector. The forms to be distributed to the enumerators will then be numbered and headed so as to correspond with the house registers.

4. By this means additional security for the inclusion of every house in the census returns will be attained, for, while the enumeration forms are in process of collection, they can be compared with the house registers; and, if the latter have been correctly framed, any deficiency in the number of the former will be at once detected. It must be remembered that the system described by the Board in paragraph 20 merely furnishes a test as to the intrinsic accuracy of the enumeration forms themselves, or rather of that small proportion of them which are to be retained by the supervisors for revision, but does not secure their numerical completeness.

5. As regards the returns of area and assessment, the Government are of opinion that they should exhibit the data on which they are prepared, *i. e.*, whether on mere estimate or Curnums' measurement, or on the measurement of any known survey, and that the same distinction should be preserved in compiling the returns. Unless this plan be adopted the large proportion of calculations, which are based on guess work or tradition, if allowed to exercise an equal influence in striking a general average, will neutralize the elaborated results of scientific survey, while, in order that the returns may possess their maximum of utility, it is even more necessary that they should afford the means of comparing the rates of assessment imposed according to diverse systems than those obtaining in different districts.

6. This introductory process, which is described by the Board in paragraphs 4 to 11, being concluded, the prosecution of the census commences. The scheme advocated by the Board is well devised, in that it combines the advantages of a one-day enumeration with those belonging to an enumeration extending over a longer period. It is open to criticism, because the functions of the enumerator are fulfilled by one and the same person with no check, save that of general supervision and the supposed scrutiny of a percentage of the enumeration forms. A double test of accuracy such as the Census Committee for the town of Madras propose to employ by the appointment in direct furtherance of the census of "indicators" as well as "enumerators" is not contained in the Board's scheme. The Government are, however, convinced that the Board have rightly estimated the agency at their disposal in the rural districts, and that in such it is better to trust to the best qualified village officers under such supervision as can be brought to bear upon them, than to introduce an inharmonious element for the sake of an additional check. But for the larger towns it will probably be advisable to follow as closely as possible the system which may be hereafter decided on for the town of Madras. The Proceedings of Government relating to this subject will, therefore, be communicated to the Board and to all Collectors.

7. The Board propose that the preliminary enumeration, for which a fortnight is allowed, should begin on the 1st July 1870 and be finished before the 15th of the same month, and that the final or one-day census should be conducted on the 10th January 1871. A period of six months is thus interposed between the two enumerations. The longer this period is the more embarrassing will be the task imposed upon the enumerators at the final census, and the Government consider that an interval of three months will be quite long enough. During the month of October, however, the Revenue Inspectors and Village Officers are busied in recording and checking the cultivation. The latter fortnight in September would, therefore, in the opinion of the Government, be the best period to fix on for the preliminary census.

8. The Government of India, in their Proceedings alluded to above, have especially noticed the difficulties which may arise from the unwillingness of householders to afford the requisite particulars regarding the female members of their families. To such they would allow a choice between three modes of satisfying the requirements of the enumerator, and, in illustration of their plan, they have forwarded three separate specimen forms, each filled up for an imaginary family according to one of three different methods. In the first form the females are particularised by name and attributes with the same exactitude as are the males; the second resembles the first in every respect, except that a figure is substituted for a name in the case of each female; in the third form the females are not entered individually either by name or by means of a figure, but they are classified comprehensively according to distinctions of age, caste, etc. The necessity of calling in the third form depends on the percentage of householders who, while averse to furnishing the enumerator with the precise age of, and the other requisite information regarding, each individual female inmate of their houses, a figure being substituted for her name, are nevertheless willing to declare the total number of female inmates—to state the number falling respectively within certain limits of age, which are distinguished from one another by periods of ten years—and further to classify them according to religion, caste, nationality, &c. In this Presidency it is not probable that the percentage referred to would be large, and, if a choice between the three methods proposed by the

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Government of India be allowed, it will necessitate the appendage of a separate tabular form to *all* the enumeration sheets, thereby increasing the size of the sheets and seriously adding to the cost of printing. The Government are of opinion that all sources of irritation will be avoided if column 10 of the enumeration forms sent by the Government of India be headed "name, designation, or number" and the option of representing females by a figure be allowed to heads of households who object to mentioning their names or declaring their relationship. The Government of India will, therefore, be addressed on the subject.

9. In other respects the form adopted by the Government of India should be employed, and under their orders the "B. form" proposed by the Board for cattle, &c., is unnecessary. The classification of houses as "terraced" or "tiled" will answer the headings "of the better sort" and "of the inferior sort" proposed by the Government of India.

10. In large zemindaries it is obviously of the first importance that the cordial co-operation of the zemindar himself should be secured, and with this end the Government propose to issue circulars to all Zemindars of position. The functions assigned by the Board to Government Tahsildars might be performed in zemindaries by Sub-Magistrates, but it is the intention of the Government to request the Zemindars to render their Revenue establishment available for purposes of the census.

11. The Government do not agree in the opinion expressed by the Board (*vide* paragraph 20 of their Proceedings) that the census of the houseless and wandering population should be left to the Police. The training which the Police have received hardly fits them for duty of this nature, and they are besides too sparsely scattered over a wide extent of country to undertake it effectually. No better plan for conducting the census of the vagrant classes suggests itself to the Government than that they should be numbered with the rest of the population by the village officers but at the final enumeration only.

12. Where a Military cantonment is included within the bounds of a municipality, the Government consider that the census of the former should appear in the returns of the latter. The Military authorities should, however, afford every assistance in their power. Orders on this subject will be issued in the Military Department.

13. The remaining propositions of the Board appear to the Government to be judicious. Tabulation is only cursorily adverted to, but this is a matter which may well be left for after-consideration. As soon as the Board have decided on the form which they propose to adopt it should be submitted for the approval of Government.

14. The Government would urge strongly upon all Collectors the necessity of disabusing the popular mind of all misapprehension as to the objects of a census. No opportunity should be lost of bringing home to all classes of natives the fact that it is not designed as a step towards increased taxation.

15. Lastly, the Government would remind the District Officers that all minor excellencies and defects in a scheme which only exists upon paper are of little weight when compared with the zeal and energy brought to bear by those who carry it into execution. The Government believe that by far the greater number of their officers will take a personal interest in the matter, and, if this expectation be fulfilled, a more successful census than has yet been carried out in the Madras Presidency may reasonably be looked for.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Govt.

GUM RESIN IN SOUTH CANARA.

Proceedings of the Madras Government, Revenue Department, 29*th March* 1870.

Read the following Proceedings of the Board of Revenue, dated 12th February 1870, No. 1,021:—

Read the following letter from H. S. THOMAS, Esq., Acting Collector of South Canara, to the Acting Secretary to the Board of Revenue, dated Uppinangadi Talook, 22nd November 1869, No. 1,493.

Considering the importance attached by Government to the useful products of the Indian forests, I have the honour to bring to the notice of the Board a gum resin which does not appear to have hitherto attracted attention, was not mentioned in Government Order, 30th April 1869,* No. 1,179, and can be easily and largely obtained from the jungles of this district.

* Board's Proceedings, 17th May 1869.

2. In May last, a small quantity of light coloured resin was brought to me by one Sashithal Mahdeva, a land-owner of the Mangalore Talook, as having been gathered from the "Karmara"† trees in a jungle lately given him on durkhast. The "Karmara" is a wild tree found abundantly in many jungles in the district. It grows rapidly to the height of about twenty or even thirty feet; but, being a valuable firewood easily re-asserting itself when cut, it is often felled by the people much earlier, especially when growing on Kumaki land.

† Hopea Wightianna.

3. Not being previously acquainted with this product, I forwarded a specimen of the resin to Mr. Broughton, the Government Quinologist, who kindly undertook to examine its chemical properties for me, and I beg to enclose, for the Board's information, a copy of his letter showing the result of his examination with reference to its profitable applications and commercial value.

4. Mr. Broughton considers the gum well suited for the preparation of varnishes; that it possesses certain advantages over many other resins ordinarily used by the varnish-maker; and that its intrinsic properties render the prospect of its becoming an article of commerce encouraging.

5. As the cost‡ of the resin, with reference to which Mr. Broughton has calculated its commercial value, is what was actually incurred in gathering and conveying to Mangalore only about a maund, I think it might be delivered on the coast still cheaper if collected in large quantities; and, as the "Karmara" is abundantly found in the jungles of this district, the resin may also be available for exportation. I hope it will prove a valuable addition to the list of useful gum resins of South Canara.

‡ Rupees 5-8-0.

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ENCLOSURE No. 1.

From R. BROUGHTON, Esq., Quinologist to Government, to the Collector of South Canara, dated Ootacamund, 14th July 1869.

I have examined at your desire the resin I have had the honour to receive from you with reference to its profitable applications and commercial value.

2. I am ignorant of the name of the tree which produces it, but the resin in some respects resembles that of the Sal tree. It is, however, in appearance superior to that resin.

3. The comparatively higher price precludes the use of the resin for any of the coarser applications of substances of its class. With colophony at 7*s*. 6*d*. per cwt., no profit could accrue from the exportation of Indian resins for these uses.

4. It is, therefore, mainly for the preparation of varnishes that the resin has any likelihood of application. For this it appears well suited on the whole. It is of a light colour, and the better pieces are transparent and break with clean fracture. It fuses to a beautiful transparent mass resembling amber.

5. It is not fitted for the preparation of spirit varnishes, being only partially soluble in alcohol; but it dissolves readily in benzol and chloroform, and these solutions yield a rapidly drying and quite transparent and colourless varnish. It dissolves readily in oil of turpentine and boiled linseed oil. The varnish prepared by these means is transparent, and after some days' exposure dries colourless and hard.

6. The readiness with which it dissolves in the usual solvents, and the purity and transparency of its solutions, appear to render it of value and give it some advantages over many resins ordinarily used by the varnish-maker. It must be recollected that it approaches the latter in cost, and hence the profits of its introduction to the European markets are not likely to be great even if its merits were at once recognized. I cannot, however, but think that its intrinsic properties render the prospect of its becoming an article of commerce encouraging.

7. The specimens should be chosen as colourless as possible. The coarser pieces should be freed from mechanical impurities by fusion (taking care not to raise the temperature too high) and subsequently passing through fine wire gauze.

Communicated for the information of Government. Mr. Thomas' letter and the Government Quinologist's report are interesting, and the Board presume Mr. Thomas will give orders for collecting a somewhat larger amount to admit of the cost being more correctly estimated and further trial of the article being made. Mr. Thomas should make arrangement for getting a fair sample sent home to English brokers through one of the enterprizing merchants on the coast in order to bring it to notice and test its true commercial value. He will report further after learning the result of the examination in England. A copy of Mr. Broughton's letter might be given to any one willing to export on trial.

Order thereon, 29th March 1870, No. 406.

The proceedings of the Board are approved.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Govt.

HONEY ROCKS ON THE SHERVAROYS.

Proceedings of the Madras Government, Revenue Department, 13th April 1870.

Read the following Proceedings of the Board of Revenue, dated 20th January 1870:—

Read the following letter from the Collector of Salem, to the Acting Secretary to the Board of Revenue, dated Salem, 22nd December 1869, No. 289.

I have the honour to solicit the Board's instructions in the following matter.

2. There are five rocks on the Shervaroy Hills known as Honey Rocks. Up to within the last twelve or fourteen months it was usual to rent out by Government the right of collecting the honey. On the receipt of the Government orders prohibiting the renting of such farms the practice was discontinued. Ever since this has been done there has been constant fights and disputes among the Malayalies, whole villages turning out to assert their right by might, one party asserting their priority of right to another. There have been several magisterial complaints in the matter. I have received frequent petitions from the different villages asking that the rock may as usual be put up to auction and rented out. The Government issued their order above referred to evidently considering that it was a hardship to the hill and jungle tribes up and down the country to make them pay for such a jungle produce as honey, dammer, wax, &c. As the Malayalies on the Shervaroy Hills petitioned themselves to have the right of collecting honey rented to them by Government, I see no objection whatever; and, as it will be the only way to put a stop to the present fights and quarrels, I request that sanction may be accorded in this instance to lease out the Honey Rocks in question; or, in other words, accede to the request of the hill tribes of the Shervaroys.

Submitted for the orders of Government. The general principle of relinquishing petty items of forest revenue will not be affected by leasing out the right of collecting honey in the case referred to by the Collector, and it seems to be obviously desirable that this measure should be adopted.

Order thereon, 13th April 1870, No. 526.

Under the special circumstances noticed by the Collector the Government authorize him to lease out the right of collecting honey on the "Honey Rocks" of the Shervaroy Hills.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Govt.

WILLS NOT SUBJECT TO STAMP DUTY.

Proceedings of the Madras Government, Revenue Department, 11th February 1870.

Read the following Proceedings of the Government of India, Financial Department, (Separate Revenue—Stamps,) dated Fort William, 24th January 1870, No. 707:—

Read the following Memorandum by W. STOKES, Esq., Secretary to the Council of the Governor-General for making Laws and Regulations, dated 15th January 1870, No. 38.

In returning the original papers received from the Financial Department under cover of endorse-

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ment, No. 351, dated 13th instant, relative to the question raised by the Financial Commissioner of Oudh whether wills are liable to stamp duty under Act XVIII of 1869, the undersigned is directed to state that Act XVIII of 1869 does not, and was not intended, to apply to wills.

2. Wills were specially exempted in Act X of 1862, apparently because there was a general clause (No. 36) in Schedule A. to that Act imposing a 1 rupee stamp on all deeds not otherwise charged or expressly exempted. But this general clause was intentionally omitted in the present Act, and the insertion of the special exemption was, therefore, unnecessary.

3. The Financial Commissioner might be told that not only wills but deeds of dower not affecting immovable property are now exempt from Stamp duty; in fact, no instruments are chargeable except those specified in the Schedules to Act XVIII of 1869.

Copy forwarded to the Chief Commissioner, Oudh, for information, in reply to his Secretary's letter, No. 2, dated 3rd January 1870.

Copy also forwarded to the other local Governments and Administrations for information and guidance, and published in the *Gazette of India.*

(Signed) G. H. M. BATTEN,
Under-Secy. to the Govt. of India.

Order thereon, 11th February 1870, No. 193.
Communicated to the Board of Revenue.
(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Govt.

ACT OF THE GOVERNMENT OF MADRAS.

The following Act of the Governor of Fort Saint George in Council received the assent of His Excellency the Viceroy and Governor-General on the 13th May 1870, and is hereby promulgated for general information :—

Act No. I. of 1870.

An Act to provide for the collection of tolls and license fees on canals, lines of navigation and ferries, for the management of ferries, and for the construction and improvement of lines of navigation within the Madras Presidency.

Preamble.

Whereas it is expedient to provide for the collection of tolls and license fees on canals, lines of nagivation and ferries, and to provide for the management of ferries and the construction and improvement of lines of navigation in the Madras Presidency ; It is enacted as follows :—

Interpretation.

1. The following words shall have the several meanings hereby assigned to them, unless where a contrary intention shall appear from the context, that is to say—

"Vessel."

The word "vessel" shall include any ship, barge, boat, raft, timber, bamboos, or floating materials, propelled in any manner.

"Line of navigation."

The words "line of navigation" shall mean any navigable channel subject to the provisions of this Act.

"Channel."

The word "channel" shall include any river, canal, or water-way, whether natural or artificial.

What navigable channels or ferries may be rendered subject to the provisions of this Act.

2. It shall be lawful for the Madras Government, from time to time, by notification to that effect published in the *Fort Saint George Gazette* and in the *Gazette* of the district to which the notification shall apply, to declare that the provisions of this Act shall apply to any navigable channel or ferry specified in such notification, and, from and after such publication, the provisions of this Act shall apply to, and be in force as regards, such navigable channel or ferry.

By whom navigable channels may be made.

3. It shall be lawful for the Madras Government, from time to time, to authorize any person to make and open any navigable channel, or to clear and deepen any navigable channel, and to stop any water-course, or make any tracking path, or do any other act necessary for the making or improvement of any such channel; and any navigable channel made or improved under this section shall be rendered subject to the provisions of this Act in the manner prescribed in the last preceding section.

Mode of obtaining land for the purpose.

The said Government may take possession, as for a public purpose, of any land that may be necessary for the execution of any of the abovementioned works, under the provisions of Act VI of 1857, *(An Act for the acquisition of land for public purposes,)* or of any other Act that may now or hereafter be in force for the taking possession of land for public purposes.

Tolls to be paid on lines of navigation subject to this Act.

4. All vessels entering upon, or passing along, any of the lines of navigation subject to the provisions of this Act, shall pay tolls or annual license fees, at such rates as shall be fixed in manner hereinafter mentioned. Payment of the license fee shall exempt the vessel so licensed from all tolls payable under this Act upon any line of navigation during the period for which such license is in force.

The Government may fix, and alter rates of toll.

5. The Madras Government may fix, and, from time to time, alter the rates at which such tolls or license fees shall be levied. Provided that no toll or fee shall be levied, and no alteration of any rate of toll or fee shall have effect, until notice shall have been published in the *Fort Saint George Gazette* and the *Gazette* of the district to which such notice applies, for such period as the said Government may fix, of the intention to levy or alter such toll, or to impose or vary such fee, and of the rate and place at which such toll or fee is to be levied or made payable.

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Notification of rate of toll to be exhibited at every Toll-house.

6. Notification of the rates of toll and license fee, and of the places of collection, in English and in the vernacular language of the district, shall be at all times exhibited to public view at every Toll-house where toll is levied under this Act.

Government may appoint persons to collect tolls, and the collection of tolls may be leased out.

7. The Madras Government shall appoint such persons as it may think fit to collect tolls or license fees under this Act, or may lease out the collection of tolls and license fees to any other person. The lessee or his duly authorized agent shall be empowered to collect the tolls or fees in the like manner as any person appointed as aforesaid.

Payment of tolls how to be enforced.

8. If any toll or license fee due under the provisions of this Act in respect of any vessel shall not be paid on demand to the person authorized to collect the same, it shall be lawful for such person to seize such vessel and any furniture thereof, and to detain the same; and such persons shall, within twenty-four hours of such seizure and detention, report the same to the Collector of the district in which the seizure has been made or other public officer duly authorized by Government in that behalf; and, on receipt of this report, the Collector, or other officer as aforesaid, shall publish a notice appointing a day for the sale of the said vessel and any furniture thereof. The sale shall be held at some period not less than fifteen days from the date of the publication of notice of sale; and, if the toll or fee and also any expenses occasioned by non-payment be not paid, or sufficient cause for non-payment be not shown, at or before the time of sale to the Collector, or other officer as aforesaid, such officer shall sell the vessel and furniture seized, or so much thereof as may be approximately necessary to pay the toll or fee, and also any expenses occasioned by non-payment. So much of the property seized as may not have been sold, and so much of the sale proceeds as may be in excess of the sum necessary for satisfying the toll or fee and for defraying the expenses occasioned by non-payment, shall be returned to the person in charge of the vessel.

Appointment of Supervisor with power to remove obstructions.

9. It shall be lawful for the Madras Government to appoint any person to be the Supervisor of any line of navigation subject to the provisions of this Act, and such person shall be empowered to cut down and remove any tree which may have fallen, or may be likely to fall, into such line of navigation, and to remove any sunken vessel, and to prevent or remove any other nuisance or obstruction to navigation, of whatever description, whenever he may think it necessary.

Mode of exercising such power.

10. Whenever such Supervisor shall consider that the cutting down and removal of any tree, or the removal of any other obstruction, is necessary, he may, in cases of emergency, at once remove the same, and may for that purpose enter on any private property. In cases not of an emergent nature he shall serve a notice in writing on the owner or occupier of such private property, or on some adult member or servant of his family, directing him to remove the same within a reasonable time. If the notice cannot be so served, it may be affixed on some conspicuous part of his last known place of abode, or of the nearest village. If the owner or occupier shall not remove the obstruction within the time given in the notice, the Supervisor may proceed to remove it himself, and may for that purpose enter on any private property. Payment of all expenses of such removal may be enforced by the sale of the thing removed in the manner provided for the recovery of tolls in Section 8 of this Act, or, if such sale proceeds are insufficient, the balance may be recovered in the manner prescribed in the case of an arrear of revenue under Madras Act II of 1864.

Supervisor may forbid the construction of fishing contrivances, &c.

11. Whenever, in the opinion of such Supervisor, the construction of any contrivance for fishing, or for any other purpose, in any line of navigation is likely to cause obstruction to the free and safe transit of such line of navigation, he may, by a notice in writing to be served on the owner or person in charge of such contrivance, in the manner prescribed in the previous section, forbid the construction or continuance of such contrivance.

Penalty for causing obstruction to line of navigation.

12. Any person who shall wilfully cause, or shall aid in causing, any obstruction to any line of navigation, or any damage to the banks or works of such line of navigation, or who shall wilfully omit to remove such obstruction after being lawfully required so to do, shall be punished, on conviction before a Magistrate, with simple imprisonment which may extend to one month, or with fine which may extend to fifty rupees, or with both, and shall also be liable to pay such fine as may be sufficient to meet all reasonable expenses incurred in abating or removing such obstruction, or in repairing such damage.

Proviso.

Provided always that nothing in this section shall be held to affect cases which would be punishable under Section 431 of the Indian Penal Code.

Government to establish ferries and license ferry-boats.

13. It shall be lawful for the Madras Government to establish ferries across any channel at such points as may be selected, and to maintain or to license boats or rafts for the conveyance of passengers, goods, carriages, carts, palanquins, or animals across such ferries, and to forbid, within such limits as may be prescribed, the transport of passengers, goods, carriages, carts, palanquins, or animals across such channel in any boats or rafts, except, such as are maintained or licensed as aforesaid.

Government to fix rates, license fees, and tolls.

14. Whenever any such ferry shall have been established, it shall be lawful for the Government, from time to time, to fix and vary the fees payable to Government by the owners of licensed ferry-boats or rafts, and also the tolls payable for the conveyance of passengers, goods, carriages,

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carts, palanquins, or animals across such ferry. A notification of such tolls shall be at all times exhibited to public views on each side of the ferry in English and in the vernacular language of the district.

Table of tolls.

15. The Government shall be authorized to appoint all necessary persons to take charge of, and manage, such ferries and ferry boats or rafts, and to collect the license fees and tolls payable at such ferries. It shall also be lawful for the Government to lease out the right of maintaining or licensing such ferry boats or rafts, and levying such tolls; and the lessee, or his duly authorized agent, shall thereupon be empowered to collect and receive such license fees and tolls in the same manner as any person appointed as aforesaid.

Management of ferries and collection of license fees and tolls.

16. In case of non-payment of toll on demand, the person authorized to collect such toll shall be empowered to seize any goods, carriage, cart, palanquin, or animal chargeable with such toll, and to proceed to sell the same in the manner prescribed by Section 8 of this Act.

Penalty for non-payment of toll.

17. When any ferry shall have been leased out, it shall be lawful for the Government, from time to time, to require security to be deposited by the lessee for the maintenance of proper boats, rafts, servants, and appliances. It shall be lawful for any Revenue Officer authorized by the Collector in that behalf, from time to time, to inspect such boats, rafts, servants, and appliances, and to satisfy himself as to their fitness or otherwise for the business of the ferry, and to report thereon to the Collector of the district.

Security may be required from lessee of ferries.

Inspection of ferries leased out.

18. Whenever the Collector shall be satisfied that the boats, rafts, servants, or appliances of any ferry which has been leased out are unsafe or insufficient, he shall call upon the lessee to make good the defect within a reasonable time which shall be specified in the notice, and shall inform him that, at the expiration of such time, he will be liable, in the event of non-compliance, to have his lease cancelled, or to have the deficiency complained of made good at his own expense. If the lessee shall not comply with the terms of the notice, the Collector shall be at liberty to make good the deficiency at the expense of the lessee, or, with the sanction of the Board of Revenue, to cancel his lease.

Procedure in case of defective management of ferries leased out.

19. Where the Collector shall have incurred any expense on behalf of the lessee under the preceding section, it shall be lawful for him either to deduct the same from the security deposited by the lessee, or to recover the amount in the manner provided for in the case of an arrear of land revenue by Madras Act II of 1864.

Recovery of expenses incurred on account of defaulting lessee.

20. The Madras Government shall be authorized, by notice to be published in the manner directed by Section 5, to declare that any ferry hitherto in use shall no longer exist. But, whenever the Government shall think fit to abolish any ferry in which any person shall have acquired a legal interest, or to establish a new ferry within such a distance of such previous ferry as materially to diminish its income, the owner of such ferry shall be entitled to compensation for the injury done to his vested rights. Such compensation shall be assessed and satisfied, as nearly as possible, by the same procedure as if the ferry were land which had been taken possession of by Government for public purposes under Act VI of 1857, *(An Act for the acquisition of land for public purposes,)* or under any other Act that may now or hereafter be in force for the taking possession of land for public purposes. Provided always that any compensation payable under this section shall be satisfied out of the proceeds of the Canal and Ferry Fund hereinafter mentioned.

Power to abolish any existing ferry and to grant compensation in respect thereof.

21. No action or suit shall be brought against the Secretary of State for India in Council or the Government in respect of any injury or damage caused by, or resulting from, any act done under Section 3 or under the last preceding section.

No action to lie against Government in respect of acts done in pursuance of Sections 3 and 20.

22. It shall be lawful for the Madras Government, from time to time, to make rules not repugnant to any law in force, for the management of any line of navigation or ferry subject to this Act, and for regulating the conduct of persons employed for any of the purposes of this Act, and to repeal, alter, and amend the same; and the said Government may affix fines as penalties for the infringement of such rules, not exceeding fifty rupees for any one infringement, or five rupees a day for any continuing infringement.

Rules relating to lines of navigation.

Such rules may contain directions for any of the following, amongst other, matters :—

For determining the tonnage of vessels and their measurement; for fixing the number and the width of vessels to be allowed to pass into, or out of, or through, any line of navigation at one time or abreast; for determining the length of time during which vessels may remain stationary on any line of navigation, and the amount of demurrage to be paid by vessels remaining stationary beyond such time; for regulating the mode in which, and the places at which, tolls or license fees are to be levied under this Act; for the removal of sunken vessels and obstructions; and for the storing, custody, and disposal of the cargo of vessels, or of any animal or thing seized under this Act.

23. Rules shall not be passed until the same shall have been published in the *Fort Saint George Gazette* and in the *Gazette* of any district to which they may apply, for a period of six weeks, and, after that time, the rules shall be published as passed

Publication of such rules.

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with such alterations, if any, as to the Madras Government shall seem fit. The rules so published as passed shall not have effect until the expiration of two weeks after such last publication, and all rules so published shall, until the same be repealed or altered, be of like effect as if they were inserted in this Act. Copies of all rules in English and in the vernacular language of the district shall be exhibited to public view at every place where tolls or license fees are collected.

Penalty for evasion of toll.

24. Any person who shall refuse to pay, or evade, or attempt to evade, the payment of any toll or license fee due under this Act, or shall infringe any right of ferry, shall be punished, on conviction before a Magistrate, with a fine which may extend to fifty rupees, or with simple imprisonment, in lieu of fine, which may extend to one month.

Penalty for unauthorized levy of toll, &c.

25. Any person, other than the persons authorized under this Act, who shall levy or demand any tolls or license fees, and also every person who shall knowingly demand any higher toll or license fee than this Act permits, or who shall, under colour of this Act, detain, seize, or sell any property or animal, knowing such detention, seizure, or sale to be unlawful, or shall wilfully fail to comply with all the requirements of Section 8, or shall in any manner extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating, and shall be liable to such punishment as is provided for that offence by the Indian Penal Code.

Offences against this Act by whom punishable.

26. If any person shall be guilty of an offence against the provisions of this Act on any line of navigation subject to this Act, such offence shall be punishable by any Magistrate having jurisdiction over any district or place adjoining such line of navigation, or adjoining either side of that part of the line of navigation in which such offence shall be committed; and such Magistrate may exercise all the powers of a Magistrate under this Act, in the same manner and to the same extent as if such offence had been committed locally within the limits of his jurisdiction, notwithstanding the offence may not have been committed locally within such limits; and, in case any such Magistrate shall exercise the jurisdiction hereby vested in him, the offence shall be deemed, for all purposes, to have been committed locally within the limits of his jurisdiction.

Proviso.

Provided always that nothing in this section shall authorize any Magistrate to try any case which would not have been cognizable by him if the offence had been committed within his local jurisdiction.

Mode of recovering fines.

27. All fines imposed under this Act may be recovered in the mode prescribed by the Code of Criminal Procedure.

Period of limitation as to actions in respect of proceedings under this Act.

28. All actions against any person for any thing done or intended to be done under the provisions of this Act shall be commenced within three months after the act complained of, and notice in writing of the action and of the cause thereof, and of the damages claimed, shall be given to the defendant one month at least before the commencement of such action.

Tender of amends.

If tender of sufficient amends shall have been made before action brought, then the plaintiff shall recover such amount only and shall pay all the defendant's costs. If a sufficient sum of money shall have been tendered after action brought and before the final hearing, then the plaintiff shall recover such amount and his costs up to the time of tender, and shall pay all costs incurred by the defendant after such tender.

Disposal of fees, tolls, &c., collected under this Act.

29. All rents, license fees, tolls, and fines collected and levied under this Act shall be paid into the public treasury, and carried to the credit of a fund to be entitled the "Canal and Ferry Fund." Such fund, after payment of all salaries payable and expenses incurred and all claims for compensation payable under this Act, shall be applied to the construction, improvement, repair, maintenance, and extension of the channels and ferries to which the provisions of this Act may be applied. Provided always that the Government shall be under no obligation to expend in any particular district the whole or any part of the surplus fund realized in that district.

Indemnity for certain acts done heretofore in the collection of tolls, &c.

30. All persons employed by the Government of Madras are hereby indemnified for all acts done by them or any of them in the collection heretofore of any tolls on the navigable channels in the Madras Presidency.

Government may delegate powers.

31. Government may delegate, under such restrictions as may seem fit, any of the powers conferred on it by Sections 7, 13, 15, and 17 of this Act, to any officer specially authorized in that behalf.

Short Title.

32. This Act may be cited as "The Canals' and Ferry Act, 1870."

(By order.)

(Signed) JOHN D. MAYNE,

Asst. Secy. to Govt., Legislative Dept.

CIRCULAR ORDERS OF THE BOARD OF REVENUE.

No. VIII.

Irsalnamahs accompanying village remittances to be in duplicate.

STANDING No. 289-1.

Proceedings of the Board of Revenue, dated 21st May 1870, No. 3,504.

The practice now obtaining of returning to the Village Officers Irsalnamahs as soon as the remittances have been received and credited in the Taluk Chittah, has been found by experience not only to facilitate the commission of frauds by the Taluk Treasury Officers, but also to prevent their immediate detection.

2. The Board, therefore, direct, in modification of Rule 53 contained in the present Village Manual, that for the future village remittances

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shall be accompanied by an Irsalnamah in duplicate—one in the book form as already in force, the other on a loose sheet. The former will be returned signed as at present; the latter will be retained in the Taluk Cutcherry for the purposes of comparison and check.

3. A receipt book with counterfoil must be opened in every taluk, and for every payment made into the Treasury, other than a village remittance, a receipt must be passed to the bearer immediately the sum is credited in the Cash Chittah, corresponding entries being made in the counterfoil for the purposes of future check and comparison.

4. To secure uniformity in all districts a form of receipt with counterfoil is annexed. The requisite number of receipt forms should be struck off at the District Press, and made up into books and sent to each taluk on indents as they are required. Care should be taken that a sufficient supply of these books is always kept at the taluks.

5. As a general rule, no money shall be received into the Taluk Treasury unless accompanied by a chellan or voucher. That voucher should be carefully filed and numbered. The number of the voucher should correspond with that of the receipt, or, at all events, the number of the voucher should be invariably quoted in the receipt.

Form of Receipt.

No.

1. Name of the Office or Officer.

2. Amount.

3. Date on which credited in the Treasury.

4. { By whom received.
   { As per Remittance List, No.

(Signed) Shroff.

(,,) Nagady Goomastah.

(,,) Taluk Sheristadar or Tahsildar.

No.

Received into the Taluk Treasury of—

1. From the (Office or Officer.)

2. Amount.

3. Credited on

4. { Paid by
   { As per Remittance List, No.

(Signed) Shroff.

(,,) Nagady Goomastah.

(,,) Taluk Sheristadar or Tahsildar.

(A true Extract.)

(Signed) J. GROSE,
Acting Secretary.

(True Copy.)

(Signed) J. T. MAYNE,
First Assistant.

No. IX.

Applicants for demarcated lands to pay cost of demarcation.

STANDING No. 150-2.

The following will be added to the "Rules for the disposal of Assessed Lands" attached to the Board's Standing Order No. 150:—

"Applicants for demarcated land will be requir-
"ed before taking possession to pay the expense
"which has been incurred in demarcating it, the
"amount being calculated on the average cost of
"demarcation in the taluk. If the land has been
"unoccupied since the date of demarcation, the
"entire expense of the demarcation so calculated
"will have to be paid by the applicant; and, in the
"case of land which has been occupied since the
"demarcation, the applicant will be required to
"pay any balance known to be due on that account
"by the previous occupant."

2. The above ruling will modify to some extent the provisions of the 9th Rule embodied in Standing Order No. 150.

(A true Extract.)
(Signed) J. GROSE,
Acting Secretary.
(True Copy.)
(Signed) J. T. MAYNE,
First Assistant.

No. X.

Durkhasts for quarry lands to be referred to Board.

STANDING No. 150-3.

Durkhasts for quarry land taken up for quarrying purposes should not be disposed of under ordinary rules but referred with full particulars and suggestions for the orders of the Board.

(A true Extract.)
(Signed) J. GROSE,
Acting Secretary.
(True Copy.)
(Signed) J. T. MAYNE,
First Assistant.

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